NORTHLANDS
COLLEGE

Annual Report
2012-2013

Mission

The Mission of Northlands College is to provide quality education and training programs that will meet the development and employment needs of Northerners, enhance social and economic development, and prepare Northerners to participate in the labour market.

Philosophy

Northlands College believes:

- Learning is a life-long process and there is potential for all individuals to grow and to change at all stages of their lives.
- Northern residents should have opportunities for personal growth, and for participation in the social and economic development of the province, particularly the North.
- Adults have rights and responsibilities for their own education: what to learn; how to learn; when to learn; where to learn.
- Adult training and education improves the quality of life by enhancing employability, increasing educational levels, and providing opportunities for enhanced personal and professional development.
- Adult training and education develops healthy communities as well as healthy individuals.
- Adult training and education agencies should be accessible, accountable, and responsive to the communities served.
- A co-operative, collaborative approach among agencies involved with education and services will increase efficiency and effectiveness and enhance benefits for all.
- Collaboration and partnerships with business and industry increases quantity and quality of training opportunities, maximizes available resources, enhances skill transfer and improves opportunities for employment.

Principles

Northlands College adheres to the following guiding principles:

- **Accessibility:** Increase access to a broad range of programs and services by focusing on improved extension and decentralization of programs and services, expanded partnerships, program development, use of technology, collaboration, coordination and enhanced counselling support.
- **Responsiveness, Relevance and Community Involvement:** Promote responsiveness to the needs of the north through the development of effective partnerships with local and aboriginal governments, funding agencies, business and industry, K-12 school systems, and other stakeholders in the planning and development of relevant training, education and career opportunities.
- **Quality:** Maintain and enhance the quality of adult training and education in order to improve the quality of life, to ensure portability of skills and to better position northerners to compete in the labour market.
- **Accountability:** Provide accountability to the public for use of resources and achievement of outcomes in college programs and services.
- **Optimizing Resources:** Optimize the use of available resources in order to maximize opportunities for learners.
- **Mobility:** Provide education and training which enables learners to achieve upward and lateral mobility between provincial programs and institutions and within the national and international context.
- **Equity:** Adopt inclusive approaches to achieve equitable opportunity and success.
- **Public Image:** Enhance the college's profile and reputation through the promotion of college programs, services and achievements.

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Letter of Transmittal

NORTHLANDS COLLEGE

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December 18, 2013

Honourable Rob Norris
Room 307, Legislative Building
2405 Legislative Dr.
REGINA, SK S4S 0B3

Dear Minister Norris,

On behalf of the Board of Directors and in accordance with the regulations under the Regional College Act of the Province of Saskatchewan, I am pleased to submit the Annual Report of Northlands College for the fiscal year ended June 30, 2013.

Sincerely,

Glenn Lafleur
Board Chairperson

Board Report

On behalf of the Board of Directors of Northlands College it brings me great pride to present to you the Annual Report for 2012-2013. The Annual Report illustrates the extent to which the College has achieved its goals, objectives and targets for the reporting year and the progress made in relation to the overall strategic plan. As has always been the case, most of what the college is able to accomplish is dependent upon a broad range of partnerships and inter-relationships with industry, communities, first nation and Metis organizations, other agencies and government. Once again the partnership base remains strong and contributed significantly to the College's ability to ccomplish what it set out to do in 2012-13. The Board commends the staff and thanks the partners for the joint efforts in ensuring that Northlands College continues to provide programs and services that meet the needs of the labor market in the region, and most importantly, meets the needs, and fuels the aspirations of the people of Northern Saskatchewan.

The Board held ten regular meetings and an annual general meeting during the 2012- 2013 fiscal year. In addition to the board meetings, the Board also attended various functions including scholarship award events, graduation ceremonies, staff in-service, program planning consultations, and participated, through appointed representation on the Scholarship Committee and Policy Council. The Board also undertook regular policy review and development.

In terms of board composition, there were three vacancies as of June 30, 2013. Once again the Athabasca seat remained vacant for the entire year, clearly showing the difficulty in recruiting representation from that region. Further, in August 2012 Glenn Lafleur was appointed to the Northlands College Board for a three year term. In November 2012 he was elected as chairperson.

Overall, 2012-2013 was a year of change for Northlands College. The Board did an exceptional job in guiding this change. They carried out the tasks required of them in a very professional and efficient manner and always with the best interest of the people of Northern Saskatchewan being front and center. Northlands College continues to be a strong institution poised to grow and improve the quality of life for many northern people.

Glenn Lafleur
Board Chairperson

Governance

Photograph Not Available

Glenn Lafleur
Air Ronge

Terrance Iron
Ile a la Crosse

Loretta Morin
Buffalo Narrows

Marvin Herman
La Loche

Veronica Favel
Cumberland House

Photograph Not Available

Doreen Polischuk
La Ronge

Photograph Note Available

Paul Trottier
Denare Beach

Board Committee Representation

Executive Committee (includes personnel & audit functions)
Glenn Lafleur – Chairperson
Veronica Favel – Vice-Chairperson

Negotiations Committee
Marvin Herman

ASRC Representative
Glenn Lafleur

Scholarship Committee
Marvin Herman

Policy Council Representatives
Veronica Favel (2013-14 and 2014-15)
Marvin Herman (2013-14 and 2014-15)

Meeting Dates

September 20, 2012
October 18, 2012
November 15, 2012
December 20, 2012
January 17, 2013
February 21, 2013
March 28, 2013
June 19, 2013 (Annual Meeting)
June 20, 2013

President & Chief Executive Officer Report

It is my pleasure to present to you the Annual Report for 2012-13.

Northlands College has long prided itself on meeting the needs of the North, whether those are the needs of the thriving mining sector, the rapidly growing health sector, or the ever-expanding service industry. Most importantly however, is that the needs of the labour market, in a rapidly growing economy such as that in Northern Saskatchewan, are allowing Northerners the opportunity to achieve their aspirations by playing a significant role in that economic growth. Northlands College plays a key role in this process by being the primary provider of a wide range of education and training programs to prepare Northerners to take their rightful place in the development of Saskatchewan's north.

This past year was once again a good example of how Northlands College is able to partner with industry and funding agencies to maximize the training opportunities for Northerners. This report shows that these types of partnerships are an integral part of our business model. A further benefit from this approach is that the likelihood of employment at the end of the training is greater if our industry partners are involved in the development and delivery of the programs. We pride ourselves on how effective this model has been, and we are continually looking for ways to improve upon it.

This has also been a time of transition for Northlands College. The 2012-13 academic year will see the end of a number of long standing administrative structures. No longer will the college be broken into three regions, with three regional directors. In an effort to improve efficiencies, streamline operations, improve accountability, and better synchronize budgetary processes with that of the Ministries that fund us, the organizational structure will look significantly different at the start of the 2013-2014 year.

In summary, 2012-13 was another productive year for Northlands College, but more importantly, it was also a year in which we examined what it is we do and how can we do it better in the future. From that perspective, we are all looking forward to what the future holds for next year and beyond.

Kelvin (Toby) Greschner
President & Chief Executive Officer
Northlands College.

Programs and Services Summary

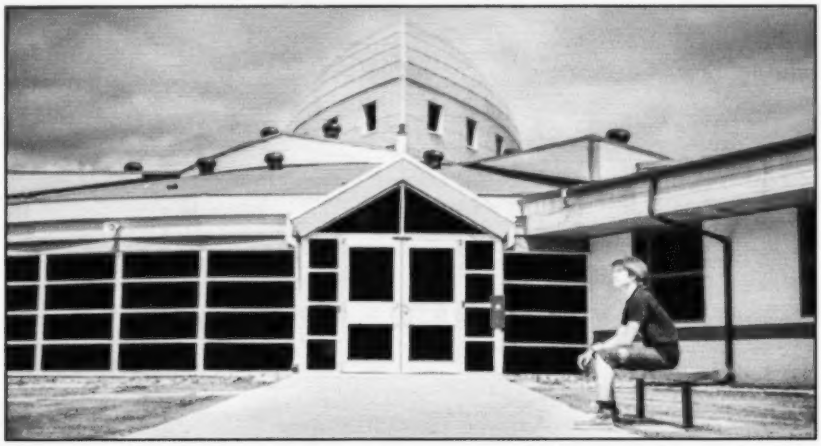
Overview

Compared to the previous year, overall enrolment levels increased in 2012-2013 by 22 full load equivalents (FLEs). University Programs remaining stable while Adult Basic Education increased by more than 100 FLE's in the credit area. Skill training remained at the same level.

Outcomes

Forty-eight Adult Basic Education (ABE) programs were delivered in 18 communities and three mine sites (Appendix A) totaling 811 distinct enrolments (Table 4). Analysis of the Adult Basic Education statistics reveals that 57% of participants completed or graduated from ABE programs with 89% of participants declaring to be of Aboriginal ancestry. The number of programs between credit and non-credit programs fluctuates year-to-year, this year non-credit ABE programming increased by two and ABE credit programs increased by one. The College does not have the financial resources to offer all programs in every community therefore the delivery of programs may follow a rotation of Developmental Studies Phase I and II, ABE Level 3 (Adult 10), and Level 4 (Adult 12) in communities without a main campus. Adult Basic Education credit program enrolments increased to 356 participants (Table 4).
In thirty Adult Basic Education non-credit programs, (including literacy) enrolment totaled 402 (Table 4).

Key initiatives in Adult Basic Education and Literacy included four programs funded by ABE on-reserve providing access to 112 seats. Partnership continued with Northern Lights School Division Edcentre.ca providing increased access for 31 students and 16 previous graduates upgrading or accessing new courses. The Online GED and Literacy programs provided an increase in access for 51 adult students pursuing their learning goals.

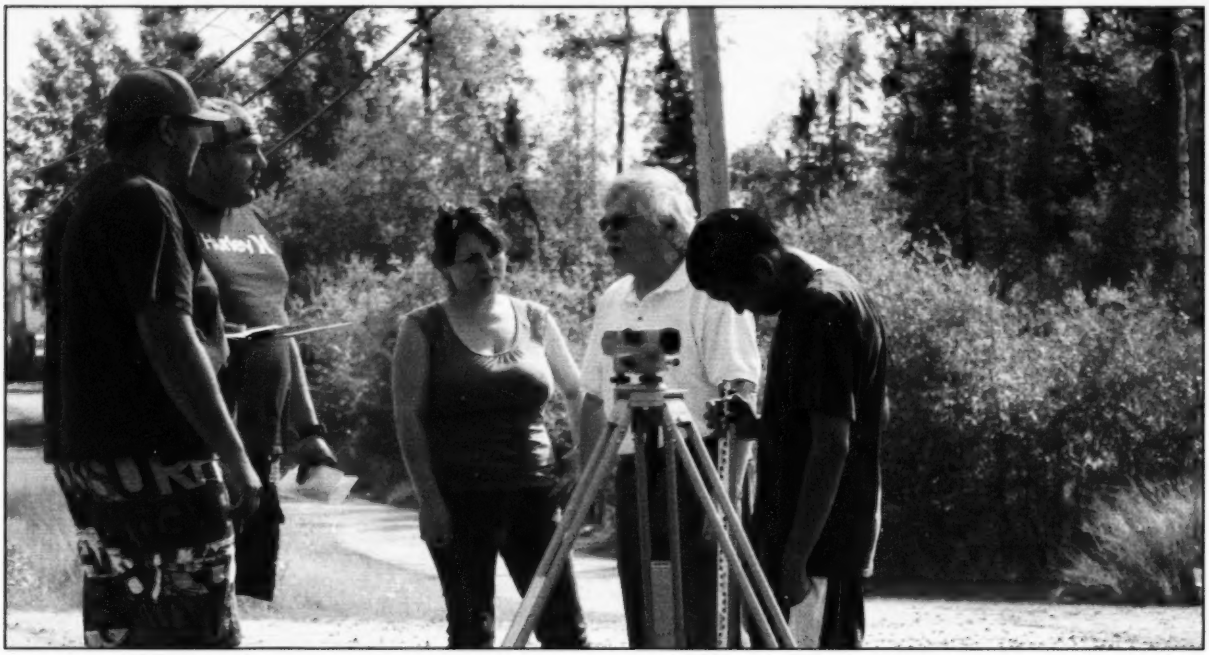


Skills Training

Northlands College delivered 54 Skills Training programs in 15 communities and three mine sites – Mclean Lake, Rabbit Lake and McArthur River - this was an overall increase of 3 programs, 2 communities and 2 mine site locations with a corresponding increase in enrolment of 239 participants. Overall for 2012-2013, Skills Training programs had a total enrolment of 843 participants.

In 2012-2013 a greater emphasis on employment and workforce specific training became a key proponent of the direction that Northlands College is increasingly moving to meet the needs of the increasing industry workforce shortage at work and construction sites. In Northern Saskatchewan it has become apparent that there exists a general labourer shortage in many industrial sectors and a demand has risen to have workforce ready individuals prepared to work in remote locations and environments. Northlands College therefore recognized this shift and moved with a renewed emphasis on safety ticket training. Seven Communities with 154 trainees rose to request this accessibility programming to worksites - construction and mine sites safety tickets are now being viewed as viable training option to access work. Therefore varied safety ticket programs were combined to meet employer requests and as a result a genuine shift has resulted to get individuals to worksites; WHIMIS, TDG, First Aide/CPR, confined space. The majority share of funding support for the delivery of these programs was through First Nation partnership and the institutional skills allocation.

Another area of employment development that surfaced was the demand for workers in the energy sector. SaskPower required training for a power-line development project that would have over 600 individuals working to cut a power-line grid in northern Saskatchewan. In partnership with Peter Ballantyne Cree Nation - Sandy Bay, Pelican Narrows, Deschambault Lake, Beaver Lake and Sturgeon Landing - a total of 184 trainees were trained in fall protection and power-saw safety, general usage and operation. All of these trainees are or will be working on the power-line with their First Nation's owned contracting companies that have been assured contracts to do certain portions of the power-line development.



University

Northlands College is an official off-campus Arts and Sciences site, offering courses from the University of Saskatchewan, University of Regina, Athabasca University, and University of the Arctic. University courses through Northlands College are coordinated out of La Ronge with full and part time student programs in Buffalo Narrows, Creighton, Ile a la Crosse and La Ronge. Overall student enrolment remained stable from 2011-12, even though first year registrations were down, which means we experienced great success in retaining students from the previous year.

Videoconference equipment is used daily to offer university courses and tutorials. Students, staff and instructors enjoy using the technology. It has become a very popular mode of distributed learning. Instructors, after their first encounter teaching through this mode, are now championing the viability and encouraging an increased number of courses. With full-time distance education tutors supporting students in a learning centre environment in each of the four Northlands College University program sites, Northlands College continues its "Supportive Program Approach" to university distance education.

University highlights include:

- The first intake of students into the College of Nursing's Bachelor of Science in Nursing degree included ten students in La Ronge and four in Ile a la Crosse. 78% of these students are Aboriginal and all are Northerners. This cohort will graduate in 2015.
- Through a partnership between the University of Saskatchewan, University of the Arctic and Northlands College, students can complete a full three or four year Bachelor of Arts in Northern Studies degree in all three Program Centres in Buffalo Narrows, Creighton and La Ronge. The degree's additional focus with an advanced emphasis in Aboriginal Public Administration directly ties the students' skills to the northern labour market needs. Two Northern Studies students from Creighton and one from La Ronge graduated in the October 2013 Uof S convocation ceremony.
- In partnership with the International Centre for Northern Governance and Development, the second year of the pilot student salary program was very successful. Based on the premise that full-time students should treat school like a job to help facilitate a successful transition to the workforce upon graduation, students were paid a "wage" based on their attendance. Eleven Northern Studies students were supported with tuition & books and/or a salary throughout the academic year.
- The Bachelor of Social Work Degree is still a popular option for students, which speaks to the labour market need for Social Workers in the North. We had our first two Bachelor of Social Work graduates in 2013, one from Buffalo Narrows and one from Creighton.
- Northlands College, Cumberland College, and North West Regional College partnered again to present Social Work courses by videoconference. Locations included Buffalo Narrows, Creighton, La Ronge, Meadow Lake, Melfort, Nipawin, North Battleford, and Tisdale. We ran one course in each of the Fall and Winter semesters by this mode.
- Northlands College and Advanced Education continued to partner to deliver SOS: Surviving Off-Campus Studies. This series of study skills workshops was presented live weekly in the fall and, for the first time, in the winter as well with a different set of topics in the second semester. Our new "host" Brandi Bell, Distance Education Tutor, used videoconferencing to link from La Ronge to Regina for live broadcasts through the LIVE televised satellite network. Telecasts were then archived through video streaming and made available through the internet from the e-cast site.
- We supported two Uof S students taking their Masters of Northern Governance and Development degree in La Ronge. An entire Masters in Northern Governance and Development is now available throughout northern Saskatchewan.

Services and Learner Support

The counselors and student advisors are involved in implementing the Basic Education Assessment Model, which is incorporated into the counseling process, student selections and student centered team meetings. In addition, Student Services provide services in orientation, career planning workshops, financial counseling, referral to specialized services and academic assessment.

The PLATO resource instructor offered PLATO and ESPORT training to instructors to offer a solution for Workplace Essential Skills. ESPORT is a career tool that results in providing a portfolio and an analysis of workplace essential skills required for your career choice. PLATO provides a venue to improve six workplace essential skills.

The following table provides a comparative overview of programming and student enrolment levels.

Table 1:
Comparative Program Activity Levels

	2011-12		2012-2013	
	Programs	Enrolment	Programs	Enrolment
Skills Credit	45	525	44	543
Skills Non-Credit	6	32	6	100
Adult Basic Education Credit	16	279	25	385
Adult Basic Education Non-Credit	30	588	23	426
University	4	145	4	137
Total	101	1569	102	1591

Table 2:
Student Completion Rates

Year	Programs	Enrolments	Completion Rate
2012-2013	102	1591	75%
2011-2012	101	1633	71%
2010-2011	117	1725	77%
2009-2010	128	1711	76%
2008-2009	107	1413	77%

Goals

The following chart provides a summary of the College's achievements in relation to its goals and objectives, and proposed key actions.

Goal 1
Develop a skilled northern workforce to meet local, regional and provincial labour market needs.

Objectives:

1. Ensure, where appropriate, that programs and services meet provincial and national standards.
2. Establish a direct link between training and employment through strategic partnerships with employers.
3. Deliver skills training programs at a local and regional level in response to local employers, northern industry and economic trends.
4. Maintain a balance between education and training for short-term and long-term labour market needs.
5. Expand the availability of technical and skills training opportunities through the maximization of brokerage agreements with SIAST and, where applicable, with other institutions; expanded partnerships with industry; the pursuit of certification the use of technology.
6. Expand options for work-based training, including apprenticeship and cooperative education.
7. Improve the participation of under-represented groups to enhance their employability and to contribute to a representative workforce.

Key Actions	Timeframe	Response
Serve on the board of Northern Career Quest Inc. and deliver training to fulfill the requirements of the ASEP proposal (1400 training opportunities/700 jobs)	2008-2013	CEO represents Northlands College on the NCQ board. Although the Northern Career Quest was targeted to be completed by March 2012. The project was extended another two years.
Co-chair the Health Sector Training Sub-Committee of the Northern Labour Market Committee with the purpose of implementing a long-term training strategy to address the labour market requirements of the northern health sector. Develop a multi-party training agreement involving health authorities, Northlands College, northern funding agencies, federal and provincial government ministries and departments to address immediate and long-term human resource needs in the northern health sector.	Ongoing	The Northern Health Sector Training Committee accomplished the following in 2011-12: ▪ Delivered through Northlands College Practical Nursing Preparation for the Distance Practical Nursing Program, Practical Nursing Programs by Distance and face to face La Ronge, Three Health Career Access Programs, Pre-professional year for Degree Nursing, and a Mental Health and Addictions Preparation Program. The Northern Health Sector Committee partners delivered training to over 200 participants.

Goal 1 Continued:
Develop a skilled northern workforce to meet local, regional and provincial labour market needs.

Key Actions	Timeframe	Response
Development of a training and certification strategy for Mental Health and Addictions counselors in collaboration with northern health sector employers.	2011-2012	The new Mental Health and Addictions Certificate which was approved in January 2013, currently has 13 students enrolled.
Expand the delivery of apprenticeship and pre-employment training in northern Saskatchewan in collaboration with the Saskatchewan Apprenticeship and Trades Certification Commission (SATCC) and the Northern Apprenticeship Committee (NAC). Provide dedicated coordination and job coach services to NAC through a joint funding arrangement with the Ministry of Advanced Education, SATCC and the Mineral Sector Steering Committee.	Ongoing	Northlands College delivered Pre-Carpentry Training with a % completion rate in La Ronge. Northlands College continues to contract with the Northern Apprenticeship Committee to provide staff to support services for northern apprentices.
Administer MPTP IV on behalf of the Mineral Sector Steering Committee to address the immediate and long term human resource needs of the northern mining sector	2009-2014	Northlands College provides program management for the Mineral Sector Steering Committee. Results of the MPTP scholarship recipients are four students completed year three and three students completed year two of their science degrees.
Incorporate a Workplace Essential Skills training component in skills training.	Ongoing	We continue to provide instructor support to utilize PLATO to meet the needs of WPES.
Deliver the second online LPN program in partnership with the Northern Inter-Tribal Health Authority, Northern Health Strategy Working Group and SIAST.	2011-2012	Seventeen students from 11 communities entered Practical Nursing Preparation with 11 continuing into the Practical Nursing program by distance mode.

Goal 2

Maximize education and training opportunities and to develop a more intergradéd, effective and sustainable delivery system through collaboration, coordination and partnerships.

Objectives:

1. Improve coordination, cooperation and joint planning among adult education and training institutions and funding agencies in order to better coordinate services and minimize duplication and overlap.
2. Develop partnership approaches that maximize utilization of community and industry resources to expand learning opportunities.
3. Develop partnerships and undertake collaborative planning with K-12 school divisions to facilitate transition from high school to post-secondary education and from post-secondary education to the workplace.
4. Increase access and provide a broader range of programs and services through the use of technology.

Key Actions	Timeframe	Response
Collaborate with SHT, DTI, and northern funding agencies to coordinate program delivery and minimize duplication and overlap.	Ongoing	Held Funding Agency meetings in Nov 2012 and April 2013. Funding agencies and other institutions also attended our community planning meetings in the fall of 2013.
Maintain alternate education partnerships with DTI and the Ile a la Crosse School Division to facilitate transition from high school to post-secondary education.	Ongoing	Continued to provide support to the Storefront program in Ile a la Crosse.
Partner with northern school divisions and the Ministry of Education in the delivery of pre trades programs and employment related short courses for selected high school students.	Ongoing	No action.
The college will apply technology in key areas to provide a broader range of programs and services: ▪ Decentralized distance delivered university programs in Buffalo Narrows, Creighton and La Ronge. ▪ In partnership with the Northern Lights School Division operate an online high-school program for youth and adults. ▪ Deliver online learning options to expand access to adult basic education opportunities, particularly literacy, Level 4 (Adult 12) and GED preparation. ▪ Expand video-conferencing capability and apply technology to enhance course delivery. ▪ Operationalize a distributed learning model for the delivery of health care training.	Ongoing	Northlands College increased distance delivery by adding access and support in the community of Ile a la Crosse for the pre-professional year for nursing. 61 adult students accessed high-school credits through the Online High School partnership with NLSD. 181 adults accessed online GED and Literacy support programs. The NLC university program uses video conferencing to expand the delivery of university courses in social work and nursing. The Northern Health Strategy partnership delivered Practical Nursing Preparation, Practical Nursing, and Mental Health and Addictions Preparation by distance modes.

Goal 2 Continued:
Maximize education and training opportunities and to develop a more intergraded, effective and sustainable delivery system through collaboration, coordination and partnerships.

Key Actions	Key Actions	Key Actions
Facilitate an institutional partnership involving Northlands College, Dumont Technical Institute, Saskatchewan Indian Institute of Technology, First Nations University of Canada, University of Saskatchewan, University of Regina and NORTEP in the delivery of a comprehensive, collaborative health training strategy.	Ongoing	Continue to collaborate with other institutions and agencies through the Northern Labour Market Health Sector Training Sub- Committee.
Partner with NORTEP on the development of enhanced university capacity in the north including associated facility requirements.	Ongoing	No action
Partner with Cumberland Regional College and North West Regional College in the delivery of University of Regina social work courses and programming through the use of videoconference technology.	Ongoing	The College partnered with Cumberland Regional College and North West Regional College in the delivery of University of Regina social work courses and programming through the use of videoconference technology.

Goal 3
Deliver relevant programs and services that respond to needs identified by northern stakeholders.

Objectives:

1. Establish a process for the effective input of community representatives, economic development agencies, business and industry, and funding agencies in determining training needs and priorities, based on labour market requirements.
2. Improve and expand the program approach to the delivery of university courses through a decentralized, multi-mode, student supported learning approach.
3. Improve the effectiveness of the Basic Education program as a bridging program to further education and training, and/or employment.
4. Provide learning opportunities related to current and emerging needs such as health and social issues and the use of technology.
5. Strengthen the role of the college in assisting communities to build their capacity for social and economic development.

Key Actions	Timeframe	Response
Undertake a formal needs identification/program planning process involving extensive consultations and joint planning with northern communities, government departments, economic development organizations, business and industry, Aboriginal community, school divisions and other stakeholders.	Ongoing	Regional Community Program Planning meetings were held in Buffalo Narrows, La Ronge, Creighton and Stony Rapids.
Incorporate Workplace Essential Skills into ABE and Skills programs.	Ongoing	PLATO Resource instructor continues to support instructors to meet Workplace Essential Skills in programs.
Maintain the following four University Program options: ▪ Social Work option – University of Regina ▪ Bachelor of Arts ▪ Teacher Entrance option (first two years of a Bachelor of Education) ▪ Bachelor of Arts in Northern Studies in partnership with University of the Arctic, University of Saskatchewan, and Advanced Education.	Ongoing	The College provided access and Distance Tutor support for 145 students in Creighton, Buffalo Narrows, La Ronge and Ile a la Crosse and enrolled in the following five University Program options: ▪ Social Work option – University of Regina- ▪ Bachelor of Arts ▪ Teacher Entrance option (first two years of a Bachelor of Education) ▪ Bachelor of Arts in Northern Studies in partnership with University of the Arctic, University of Saskatchewan, and Advanced Education. ▪ Pre professional Nursing- U of S

Goal 3 Continued Deliver relevant programs and services that respond to needs identified by northern stakeholders.		
Key Action	**Timeframe**	**Response**
Partner with International Centre for Northern Governance and Development on the delivery of a Master's program in Northern Governance and Development.	2012-2013	The college provides support to students as required and access to facilities.
Deliver a nursing degree program in partnership with the University of Saskatchewan beginning with the pre-professional year.	2012-2013	39 full-time and 3 part-time students attended pre-professional nursing in Buffalo Narrows, Creighton, Ile a la Crosse, and La Ronge.
Facilitate the development and implantation of a five year training to employment strategy for the Athabasca Basin in collaboration with communities of the region and the Athabasca Enterprise Region Board of Directors	2010-2015	No Activity. Funds for the Enterprise Region Boards were eliminated in the 2012 budget.
Through membership participation on the three newly formed northern Enterprise Region Boards, implement programs in response to identified economic development initiatives.	Ongoing	Northlands College participated on the Enterprise Region Boards until funds were eliminated in the 2012 budget.

Goal 4
Adopt inclusive approaches to achieve equitable opportunity and success.

Objectives:

1. Provide equitable access to programs and services for all learners according to individual needs and abilities and within the capabilities of the college.
2. Provide bridging, transitional and support services to facilitate participation of all individuals.
3. Establish a climate within the college where everyone is treated with respect and encouraged to develop their full potential.
4. Adopt an advocacy role in addressing financial inequities, which limit access for learners.
5. Strive to achieve representative participation levels in college programs and in the college workforce.

Key Actions	Timeframe	Response
Maintain emphasis on Education Equity policy and regularly monitor its application.	Ongoing	An internal committee reported to the Operational Advisory Committee on Education Equity at NLC, in May of 2012.
Continue to support and resource learning strategists at the three campuses to assist students with learning challenges.	Ongoing	A Learning Strategist was hired in La Ronge and Creighton. We were unable to fill a term vacancy in Buffalo Narrows.
Continue advocacy efforts in relation to student financial assistance.	Ongoing	SAO's represent regional colleges on the provincial committee. Student Services participate in student loan orientations, PTA administration and counseling.
Work with Gary Tinker Federation to provide programs and services to meet the needs of people with disabilities.	Ongoing	No action.
Maintain efforts of the Employment Equity Committee in implementing special measures to achieve a representative college workforce.	Ongoing	The Employment Equity Committee meets on a regular basis to monitor the impact of the Employment Equity Program and implement measures to increase Aboriginal representation on staff. In 2012-13 53 percent of the Northlands Workforce was of Aboriginal ancestry.
Maintain appropriate student services at all college campuses including the provision of student residences.	Ongoing	Each campus has one Counselor, the Creighton and Buffalo Narrows campuses have two student advisors, and the Central campus has three. Each campus has student residences available.
Incorporate academic bridging into technology related programs.	Ongoing	The College runs academic prep prior to entry in the mine related technical programs. Northlands College offers Health Careers Access programs in each region and developed an access program for the Mental Health and Addictions Counseling program.
Work with SIIT Northern Industrial Career Centre in providing job transitional support services, initiate joint transition to employment projects with local school divisions, and work with Northern Career Quest Inc. to provide transition to employment support services.	Ongoing	Northlands College is a member of the NICC advisory committee and participated on the NCQ board.

Goal 5

Improve accountability to the public for use of resources and achievements of outcomes in college programs and services.

Objectives:

1. Develop valid and meaningful performance indicators to measure and report on the achievement of college goals and objectives.
2. Undertake regular reviews of college programs and services to monitor progress in achieving objectives and improve quality.
3. Establish effective methods to communicate results of college programs and services to the public.
4. Provide for effective board governance.

Key Actions	Timeframe	Response
In keeping with the college's Program Review policy, continue regular, in-depth review of all college programs on an annual cyclical basis.	Ongoing	Completed the Developmental Studies Phase One and Two Review and presented to the Operational Advisory Committee in May 2012. Requested further recommendations of Developmental Studies Phase one and Two.
Implement a marketing and promotion strategy.	Ongoing	The marketing committee implements an annual work plan focused on increasing public awareness.
Publicize an annual report; maintain a comprehensive college web-site; report regularly on college progress at Northern Labour Market Committee; maintain emphasis on regular stakeholder consultations.	Ongoing	Northlands College's annual report was published and is available on the website. Northlands College continues to report to the Northern Labour Market Committee and participates on various sub-committees.
Undertake ongoing board development including participation in provincial and ASRC board development workshops.	Ongoing	The Board Chairperson and two other board members attended four modules of the Governor Development and Certification training.
In June of each year, the board undertakes a self-evaluation of progress in achieving their goals and overseeing the operation of the college. CEO evaluation undertaken annually.	Ongoing	A formal board evaluation was completed in June and a CEO evaluation in April.

Table 3
Performance Measures

Number of Student Enrolments – expressed in terms of full load equivalents (FLEs) for all credit and non-credit programs. (FT, PT and Casual)	Baseline		Projected 2012-2013		Actual 2012-2013	
	#	FLE	#	FLE	#	FLE
Skills Training - Institute Credit	281	204.93	282	232	210	165.96
Skills Training – Industry Credit	299	27.97	185	6	295	27.48
Skills Training – Non-Credit	135	20.73	200	15	99	3
Adult Basic Education – Credit	305	222.39	283	256	356	277.09
Adult Basic Education – Non-Credit	529	192.27	412	256	402	166.09
University	118	52.79	140	66	132	76.77
Total	**1668**	**721.07**	**1502**	**831**	**1494**	**716.39**

Skill Training – Institute Credit	Baseline		Projected 2012-2013		Actual 2012-2013	
	#	FLE	#	FLE	#	FLE
Number of Student Enrolments – expressed in terms of full load equivalents (FLEs) and distinct enrolment	281	204.93	282	232	210	165.96
Number of Graduates	150		154		96	
Number of Completers	59		47		45	
	%		%		%	
Participation (Enrolment) Rate	30		30		21	
Graduation Rate	54		55		46	
Employment Rate from Follow-up Surveys of FT Graduates	70		73		67	
Continued to Further Training Rate of FT Students	39		40		15	
Skills Training – Institute Credit Aboriginal Persons Statistics	%		%		%	
Aboriginal Participation (Enrolment) Rate	89		91		93	
Graduation Rate as a Percentage of Total Graduates	88		90		92	
Graduation Rate as a Percentage of Enrolment	53		59		45	
Employment Rates of Full-Time Aboriginal Persons	66		73		64	
Continued to Further Training Rates of Full-Time Aboriginal Persons	39		40		16	

Skill Training – Industry Credit	Baseline		Projected 2012-2013		Actual 2012-2013	
	#	FLE	#	FLE	#	FLE
Number of Student Enrolments – expressed in terms of full load equivalents (FLEs)	299	27.97	185	6	295	27.48
Number of Graduates	219		132		208	
Number of Completers	60		37		79	
	%		%		%	
Participation (Enrolment) Rate	25		25		28	
Graduation Rate	67		67		69	
Skills Training – Industry Credit Aboriginal Persons Statistics	%		%		%	
Aboriginal Participation (Enrolment) Rate	97		95		97	
Graduation Rate as a Percentage of Total Graduates	85		73		97	
Graduation Rate as a Percentage of Enrolment	68		68		69	

Adult Basic Education - Credit	Baseline		Projected 2012-2013		Actual 2012-2013	
	#	FLE	#	FLE	#	FLE
Number of Student Enrolments – expressed in terms of full load equivalents (FLEs)	305	222.39	283	256	356	277.09
Number of Graduates	59		62		72	
Number of Completers	120		116		155	
	%		%		%	
Participation (Enrolment) Rate	33		36		37	
Graduation Rate	19		22		20	
Employment Rate from Follow-up Surveys of FT Graduates	43		42		21	
Continued to Further Training Rate of FT Students	80		78		77	
Adult Basic Education - Credit Aboriginal Persons Statistics	%		%		%	
Aboriginal Participation (Enrolment) Rate	96		95		96	
Graduation Rate as a Percentage of Total Graduates	95		96		97	
Graduation Rate as a Percentage of Enrolment	19		25		21	
Employment Rates of Full-Time Aboriginal Persons	39		42		21	
Continued to Further Training Rates of Full-Time Aboriginal Persons	79		76		76	

University	Baseline		Projected 2012-2013		Actual 2012-2013	
	#	FLE	#	FLE	#	FLE
Number of Student Enrolments – expressed in terms of full load equivalents (FLEs)	118	52.79	140	66	132	76.77
Participation (Enrolment) Rate	13		14		14	
Aboriginal Participation (Enrolment) Rate	79		74		86	

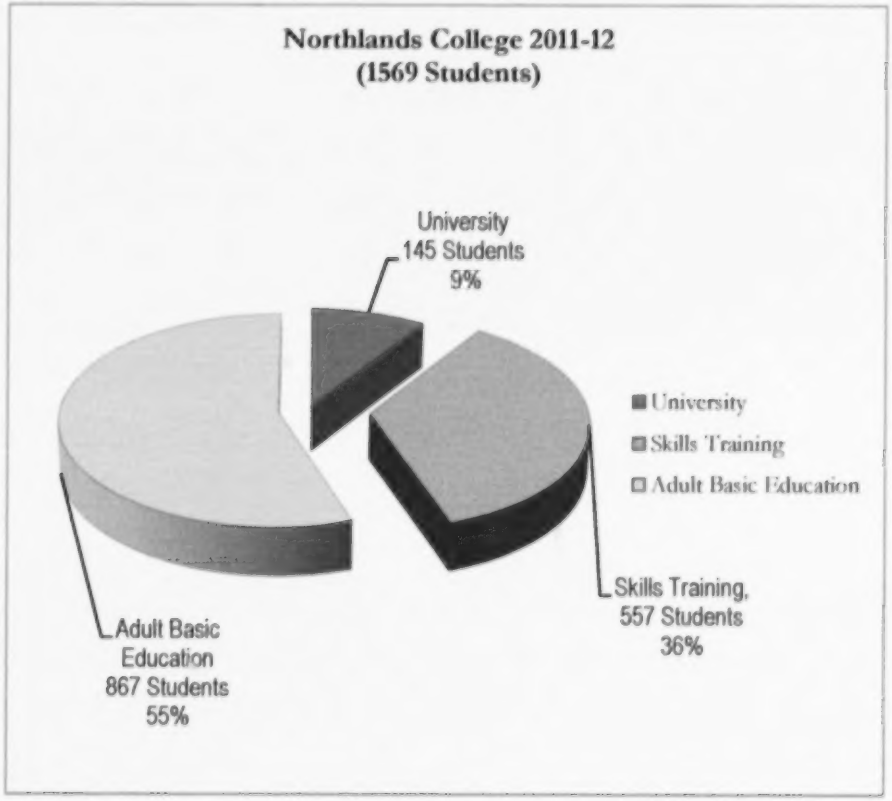
Tables and Charts

Table 4
Comprehensive Enrolment by Program Groups for Northlands College

	College Wide	2011-2012 Student Enrolment					2012-2013 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	20	102	71	2	130.43	22	117	70	0	147.89
	Other	6	43	28	0	61.27	2	8	14	1	18.07
	Apprenticeship and Trade	1	0	12	0	3.42	0	0	0	0	0.00
	Total Institute Credit	**27**	**145**	**111**	**2**	**195.12**	**24**	**125**	**84**	**1**	**165.96**
	Total Industry Credit	**18**	**0**	**188**	**79**	**25.68**	**20**	**0**	**276**	**19**	**27.48**
	Total Non-Credit	**6**	**0**	**20**	**12**	**4.80**	**6**	**0**	**6**	**93**	**2.55**
	Total Skills Training	**51**	**145**	**319**	**93**	**225.60**	**50**	**125**	**366**	**113**	**195.99**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	2	8	23	0	14.15	7	0	77	0	34.85
	Level 3 (Adult 10)	6	62	27	0	80.86	8	70	31	0	90.66
	Level 4 (Adult 12)	8	61	98	0	112.90	10	80	98	0	151.58
	Total Adult Basic Education Credit	**16**	**131**	**148**	**0**	**207.91**	**25**	**150**	**206**	**0**	**277.09**
	Adult Basic Education Non-Credit										
	Employability/Life Skills	5	51	15	0	34.33	3	12	47	0	20.66
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	8	27	49	0	26.90	10	73	81	0	80.00
	Literacy	17	53	393	0	155.86	10	20	181	0	65.43
	Total Adult Basic Education Non-Credit	**30**	**131**	**457**	**0**	**217.09**	**23**	**105**	**309**	**0**	**166.09**
	Total Adult Basic Education	**46**	**262**	**605**	**0**	**425.00**	**48**	**255**	**515**	**0**	**443.18**
	Total University	**4**	**88**	**57**	**0**	**80.17**	**4**	**73**	**59**	**0**	**76.77**
	Total Enrolment	**101**	**495**	**981**	**93**	**730.77**	**102**	**453**	**940**	**113**	**715.94**

Refer to the glossary on page 67 for definitions of Student FT, PT, Casual and Full Load Equivalent (FLE)

College Wide Enrolment Comparison



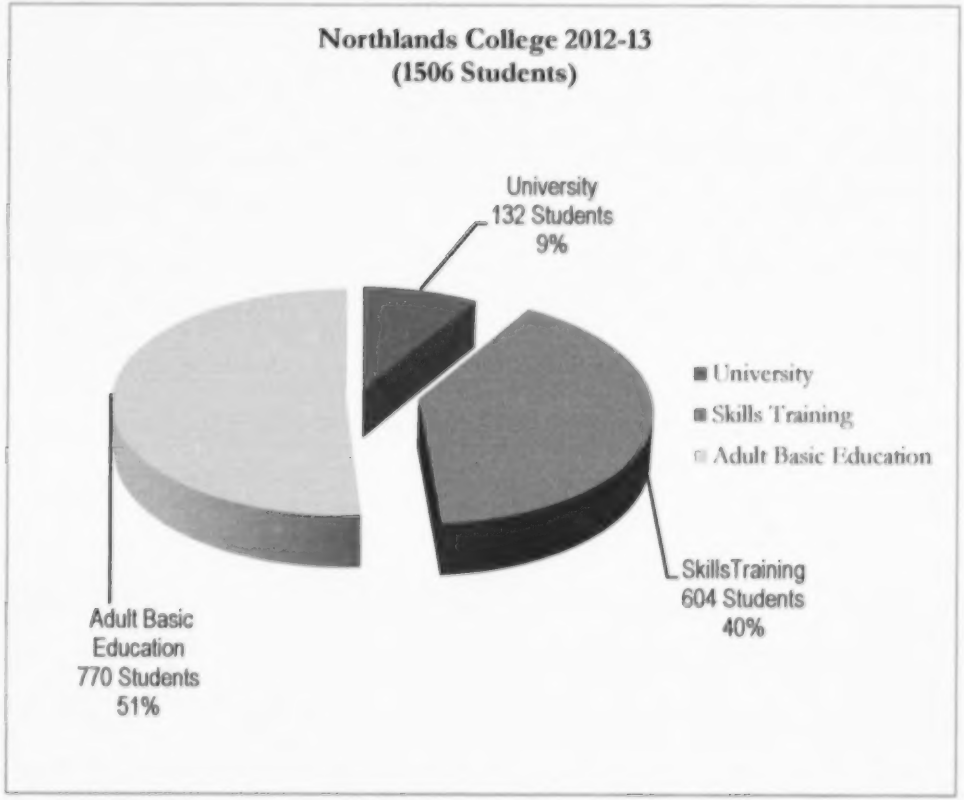


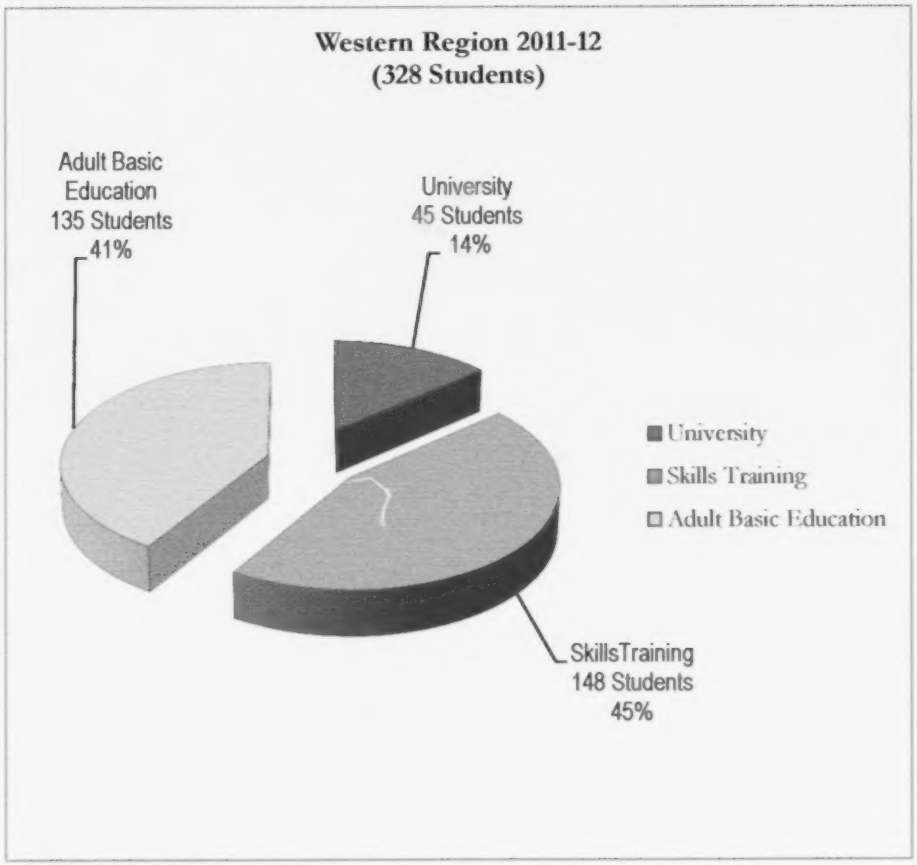
Table 4A

Enrolment by Program Groups for the Western Region

	Western Region	2011-2012 Student Enrolment					2012-2013 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	7	41	27	0	40.97	4	30	1	0	29.55
	Other	1	10	1	0	8.15	0	0	0	0	0.00
	Apprenticeship and Trade	0	0	0	0	0.00	0	0	0	0	0.00
	Total Institute Credit	**8**	**51**	**28**	**0**	**49.12**	**4**	**30**	**1**	**0**	**29.55**
	Total Industry Credit	**5**	**0**	**61**	**0**	**8.23**	**5**	**0**	**73**	**0**	**5.07**
	Total Non-Credit	**1**	**0**	**8**	**0**	**0.44**	**0**	**0**	**0**	**0**	**0.00**
	Total Skills Training	**14**	**51**	**97**	**0**	**57.79**	**9**	**30**	**74**	**0**	**34.62**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	1	8	5	0	5.88	5	0	64	0	23.72
	Level 3 (Adult 10)	2	20	6	0	22.22	2	24	5	0	27.62
	Level 4 (Adult 12)	2	15	5	0	21.32	3	12	3	0	17.90
	Total Adult Basic Education Credit	**5**	**43**	**16**	**0**	**49.42**	**10**	**36**	**72**	**0**	**69.24**
	Adult Basic Education Non-Credit										
	Employability/Life Skills	4	41	10	0	27.78	1	0	9	0	3.63
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	1	0	2	0	0.00	1	0	8	0	0.01
	Literacy	2	13	10	0	15.21	2	5	15	0	8.64
	Total Adult Basic Education Non-Credit	**7**	**54**	**22**	**0**	**42.99**	**4**	**5**	**32**	**0**	**12.28**
	Total Adult Basic Education	**12**	**97**	**38**	**0**	**92.41**	**14**	**41**	**104**	**0**	**81.52**
	Total University	**1**	**31**	**14**	**0**	**27.37**	**1**	**21**	**13**	**0**	**21.36**
	Total Enrolment	**27**	**179**	**149**	**0**	**177.57**	**24**	**92**	**191**	**0**	**137.50**

Refer to the glossary on page 67 for definitions of Student FT, PT, Casual and Full Load Equivalent (FLE)

Western Region Enrolment Comparison



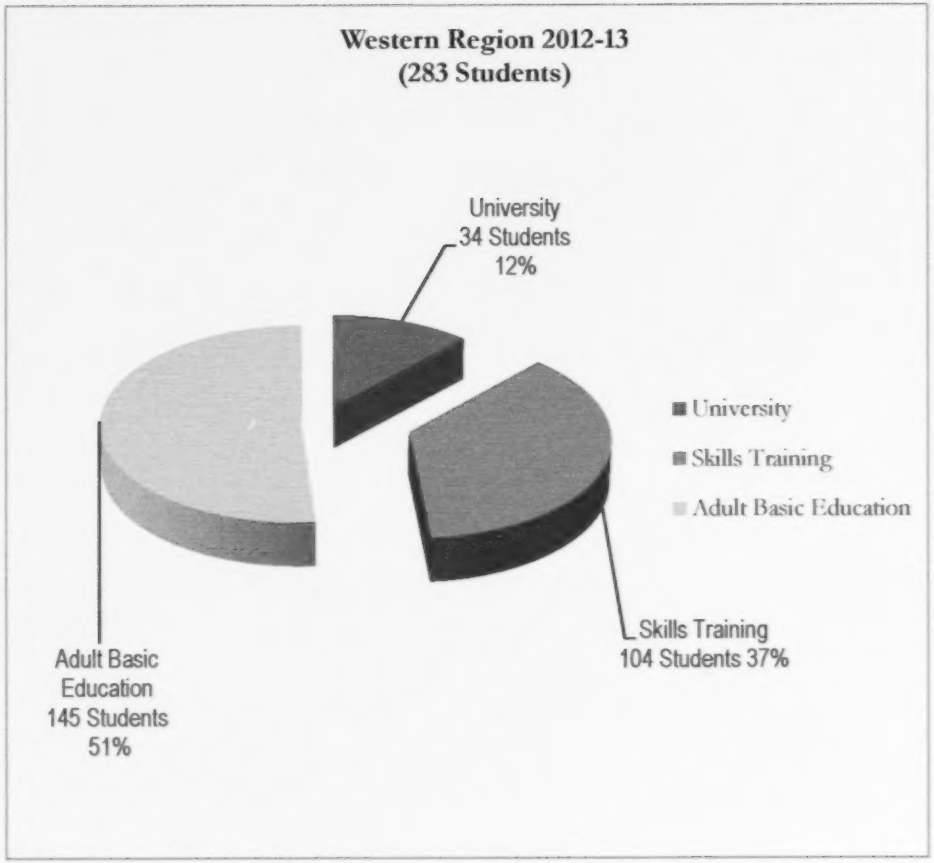
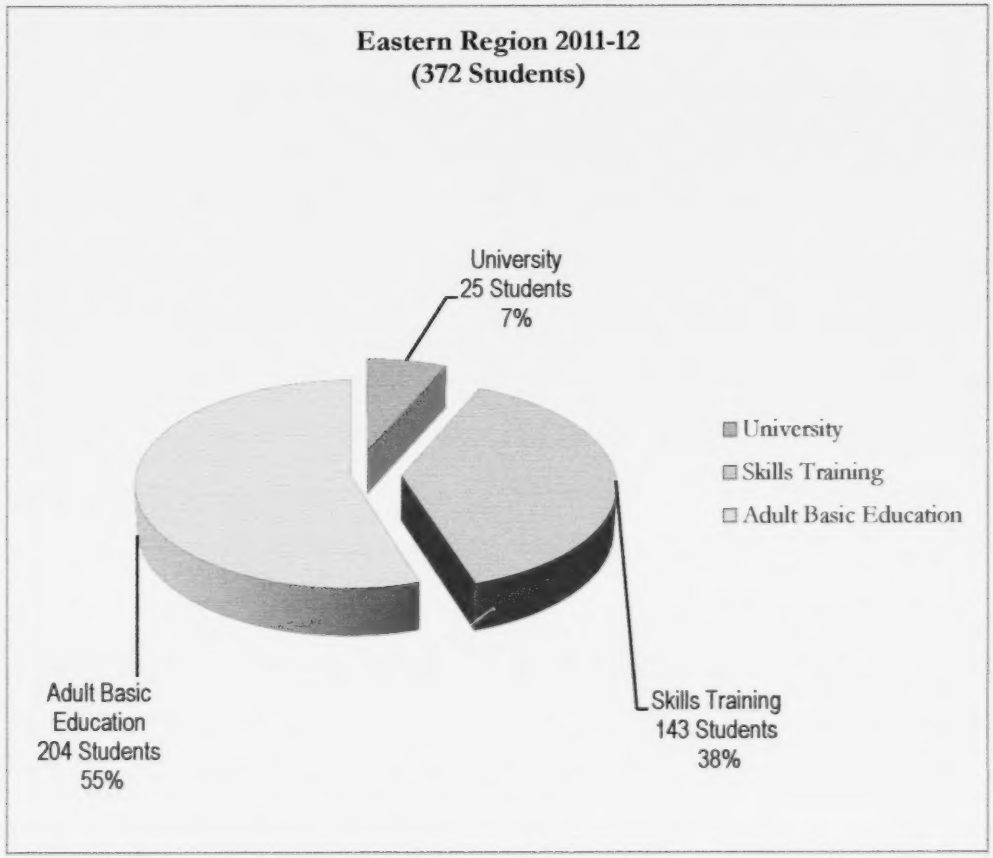


Table 4B
Enrolment by Program Group for the Eastern Region

	Eastern Region	2011-2012 Student Enrolment					2012-2013 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	5	31	4	0	25.18	6	43	2	0	43.67
	Other	1	0	9	0	2.92	1	0	8	0	1.24
	Apprenticeship and Trade	0	0	0	0	0.00	0	0	0	0	0.00
	Total Institute Credit	6	31	13	0	28.10	7	43	10	0	44.91
	Total Industry Credit	4	0	45	45	7.90	10	0	165	1	13.54
	Total Non-Credit	2	0	8	1	3.09	3	0	6	67	2.02
	Total Skills Training	**12**	**31**	**66**	**46**	**39.09**	**20**	**43**	**181**	**68**	**60.47**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	0	0	0	0	0.00	0	0	0	0	0.00
	Level 3 (Adult 10)	2	22	5	0	32.58	2	15	10	0	21.29
	Level 4 (Adult 12)	3	18	20	0	21.95	4	35	8	0	42.00
	Total Adult Basic Education Credit	5	40	25	0	54.53	6	50	18	0	63.29
	Adult Basic Education Non-Credit										
	Employability/Life Skills	0	0	0	0	0.00	0	0	0	0	0.00
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	2	8	16	0	6.88	4	34	39	0	45.73
	Literacy	4	2	113	0	23.87	0	0	0	0	0.00
	Total Adult Basic Education Non-Credit	**6**	**10**	**129**	**0**	**30.75**	**4**	**34**	**39**	**0**	**45.73**
	Total Adult Basic Education	**11**	**50**	**154**	**0**	**85.28**	**10**	**84**	**57**	**0**	**109.02**
	Total University	**1**	**20**	**5**	**0**	**16.20**	**1**	**10**	**7**	**0**	**9.60**
	Total Enrolment	**24**	**101**	**225**	**46**	**140.57**	**31**	**137**	**245**	**68**	**179.09**

Refer to the glossary on page 67 for definitions of Student FT, PT, Casual and Full Load Equivalent (FLE)

Eastern Region Enrolment Comparison



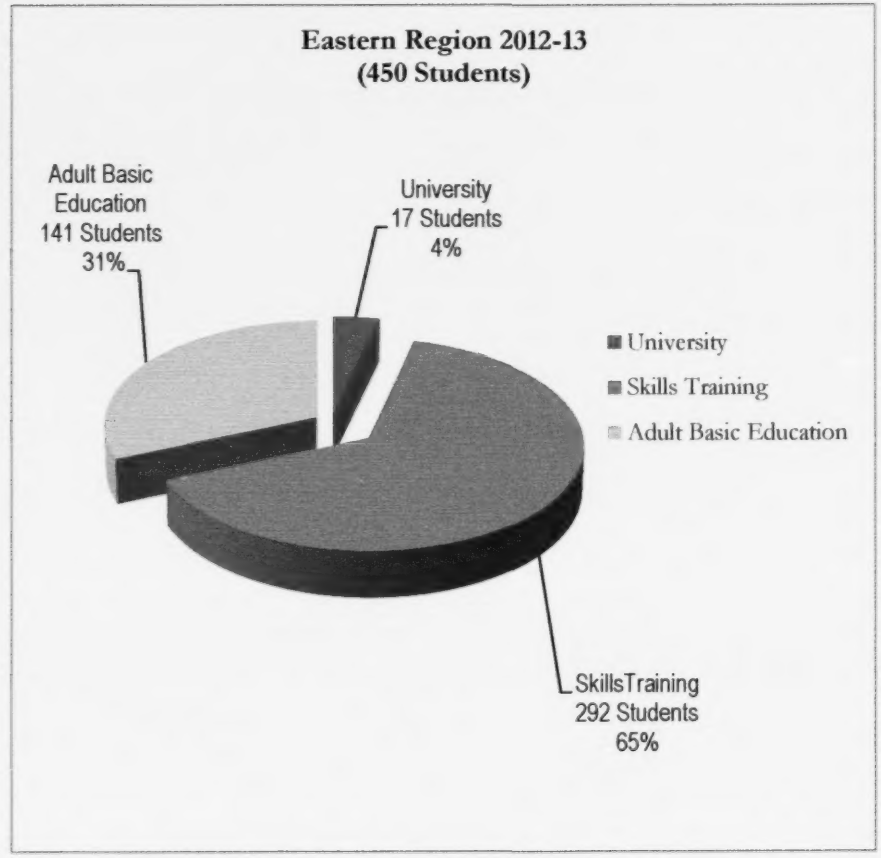
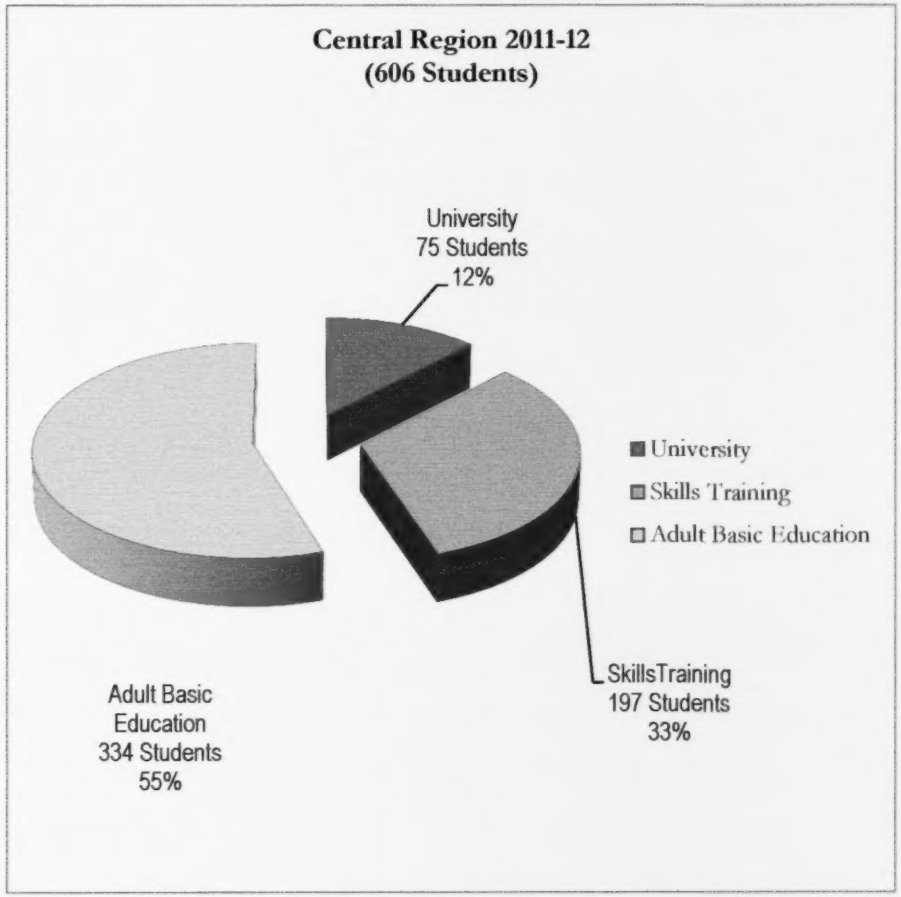


Table 4C
Enrolment by Program Groups for the Central Region

	Central Region	2011-2012 Student Enrolment					2012-2013 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	7	19	40	2	56.25	8	24	67	0	53.34
	Other	4	33	18	0	50.21	1	8	0	0	12.75
	Apprenticeship and Trade	1	0	12	0	3.42	0	0	0	0	0.00
	Total Institute Credit	**12**	**52**	**70**	**2**	**109.88**	**9**	**32**	**67**	**0**	**66.09**
	Total Industry Credit	**5**	**0**	**28**	**34**	**3.18**	**2**	**0**	**0**	**18**	**0.56**
	Total Non-Credit	**2**	**0**	**0**	**11**	**0.23**	**3**	**0**	**0**	**26**	**0.53**
	Total Skills Training	**19**	**52**	**98**	**47**	**113.29**	**14**	**32**	**67**	**44**	**67.18**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	1	0	18	0	8.27	2	0	13	0	11.14
	Level 3 (Adult 10)	1	14	4	0	16.51	2	19	12	0	24.19
	Level 4 (Adult 12)	3	28	77	0	69.62	3	33	92	0	91.68
	Total Adult Basic Education Credit	**5**	**42**	**99**	**0**	**94.40**	**7**	**52**	**117**	**0**	**127.01**
	Adult Basic Education Non-Credit										
	Employability/Life Skills	1	10	5	0	6.55	2	12	38	0	17.04
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	2	12	12	0	11.64	4	25	31	0	26.92
	Literacy	7	38	116	0	71.54	4	10	73	0	36.97
	Total Adult Basic Education Non-Credit	**10**	**60**	**133**	**0**	**89.73**	**10**	**47**	**142**	**0**	**80.93**
	Total Adult Basic Education	**15**	**102**	**232**	**0**	**184.13**	**17**	**99**	**259**	**0**	**207.94**
	Total University	**2**	**37**	**38**	**0**	**36.60**	**2**	**41**	**42**	**0**	**45.81**
Total Enrolment		**36**	**191**	**368**	**47**	**334.02**	**33**	**172**	**368**	**44**	**320.93**

Refer to the glossary on page 67 for definitions of Student FT, PT, Casual and Full Load Equivalent (FLE)

Central Region Enrolment Comparison



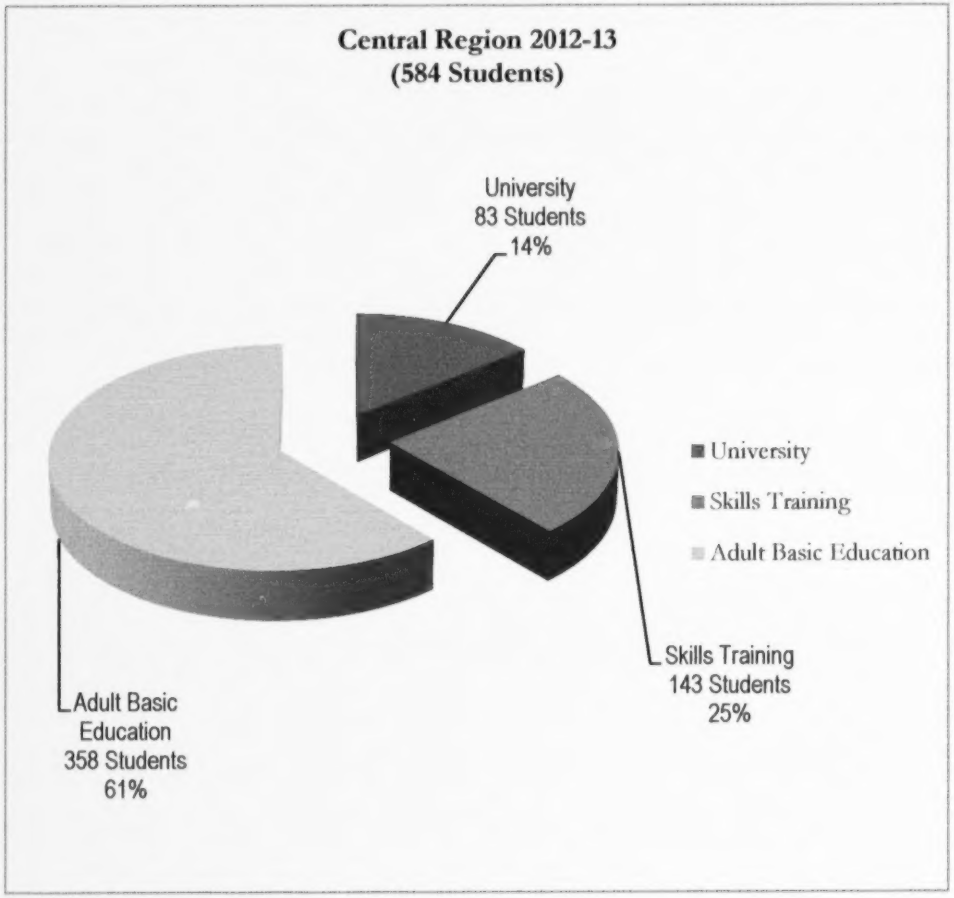
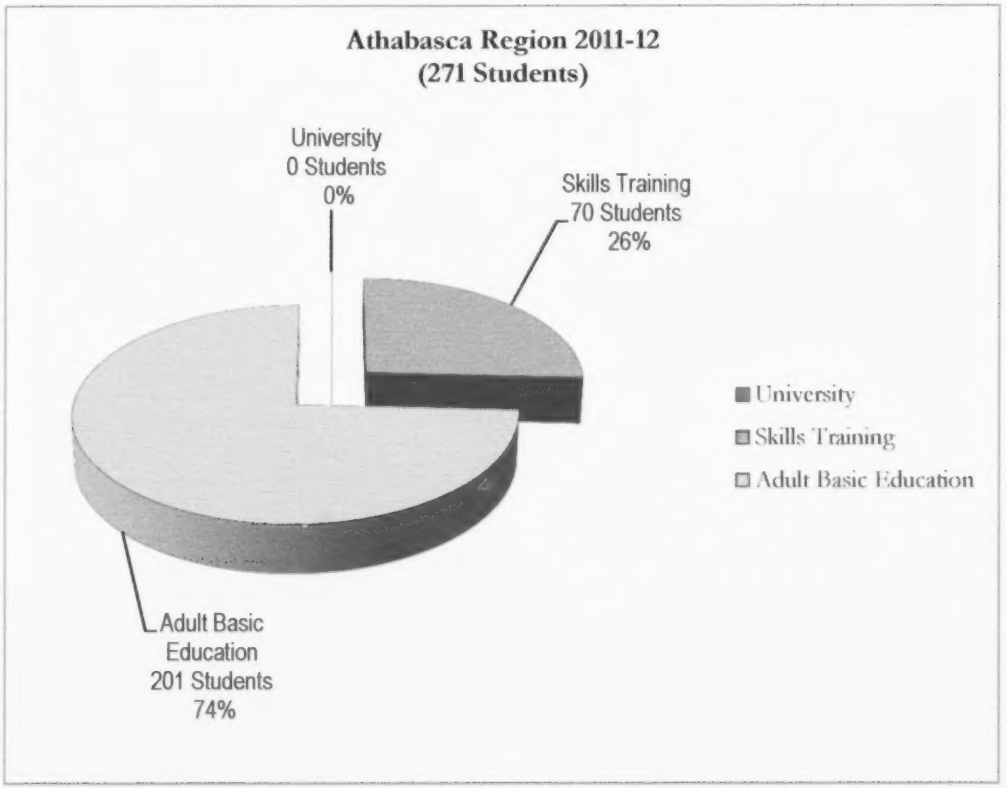


Table 4D
Enrolment by Program Groups for the Athabasca Region

	Athabasca Region	2011-2012 Student Enrolment					2012-2013 Student Enrolment				
		Programs	FT	PT	Casual	FLEs	Programs	FT	PT	Casual	FLEs
Skills Training	Institute Credit										
	SIAST	1	11	0	0	8.04	3	20	0	0	21.34
	Other	0	0	0	0	0.00	1	0	6	1	4.07
	Apprenticeship and Trade	0	0	0	0	0.00	0	0	0	0	0.00
	Total Institute Credit	**1**	**11**	**0**	**0**	**8.04**	**4**	**20**	**6**	**1**	**25.41**
	Total Industry Credit	**4**	**0**	**55**	**0**	**6.36**	**3**	**0**	**38**	**0**	**8.32**
	Total Non-Credit	**1**	**0**	**4**	**0**	**1.03**	**0**	**0**	**0**	**0**	**0.00**
	Total Skills Training	**6**	**11**	**59**	**0**	**15.43**	**7**	**20**	**44**	**1**	**33.73**
Adult Basic Education	Adult Basic Education Credit										
	Academic GED	0	0	0	0	0.00	0	0	0	0	0.00
	Level 3 (Adult 10)	1	6	12	0	9.56	2	12	4	0	17.56
	Level 4 (Adult 12)	0	0	0	0	0.00	0	0	0	0	0.00
	Total Adult Basic Education Credit	**1**	**6**	**12**	**0**	**9.56**	**2**	**12**	**4**	**0**	**17.56**
	Adult Basic Education Non-Credit										
	Employability/Life Skills	0	0	0	0	0.00	0	0	0	0	0.00
	English Language Training	0	0	0	0	0.00	0	0	0	0	0.00
	General Academic Studies	3	7	21	0	8.38	1	14	3	0	7.34
	Literacy	4	0	155	0	45.24	4	5	97	0	19.82
	Total Adult Basic Education Non-Credit	**7**	**7**	**176**	**0**	**53.62**	**5**	**19**	**100**	**0**	**27.16**
	Total Adult Basic Education	**8**	**13**	**188**	**0**	**63.18**	**7**	**31**	**104**	**0**	**44.72**
	Total University	**0**	**0**	**0**	**0**	**0.00**	**0**	**0**	**0**	**0**	**0.00**
	Total Enrolment	**14**	**24**	**247**	**0**	**78.61**	**14**	**51**	**148**	**1**	**78.45**

Refer to the glossary on page 67 for definitions of Student FT, PT, Casual and Full Load Equivalent (FLE)

Athabasca Region Enrolment Comparison



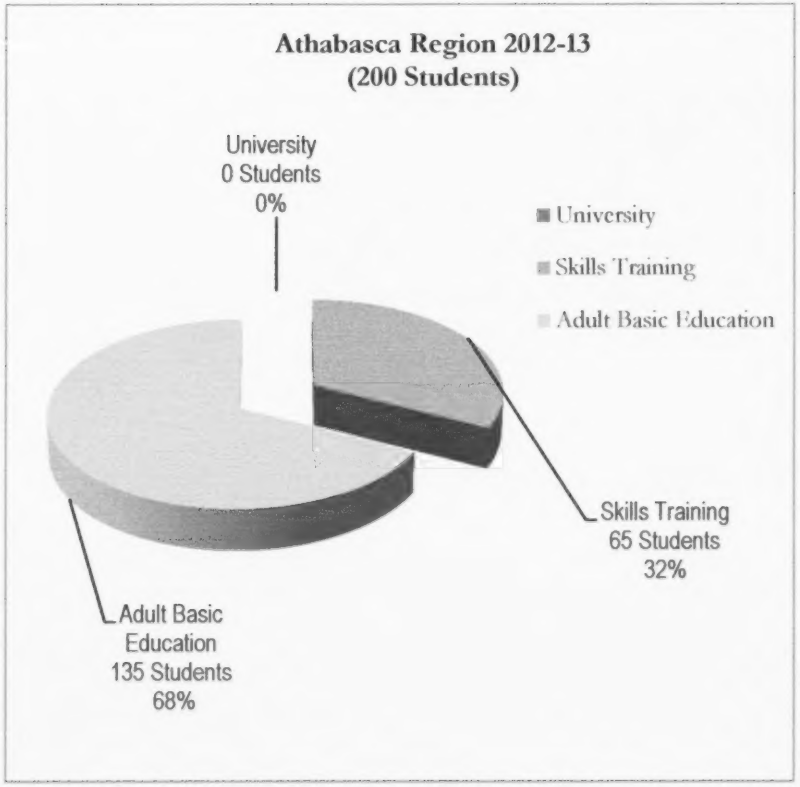


Table 5
Equity Participation Enrolments by Program Groups for Northlands College

Program Groups	Actuals 2011-2012												Actuals 2012-2013											
	Aboriginal			Visible Minority			Disability			Total Enrolment			Aboriginal			Visible Minority			Disability			Total Enrolment		
	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
Skills Training																								
Institute Credit																								
SIAST	93	60	2	1	1	0	0	0	0	102	71	2	109	65	0	0	0	0	1	0	0	117	70	0
Other	38	18	0	1	1	0	0	0	0	43	28	0	8	12	1	0	0	0	0	0	0	8	14	1
Apprenticeship & Trade	0	12	0	0	0	0	0	0	0	0	12	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Institute Credit	**131**	**90**	**2**	**2**	**2**	**0**	**0**	**0**	**0**	**145**	**111**	**2**	**117**	**77**	**1**	**0**	**0**	**0**	**1**	**0**	**0**	**125**	**84**	**1**
Total Industry Credit	**0**	**188**	**56**	**0**	**0**	**2**	**0**	**1**	**1**	**0**	**188**	**79**	**0**	**268**	**18**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**276**	**19**
Total Non-Credit	**0**	**20**	**7**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**20**	**12**	**0**	**6**	**82**	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**6**	**93**
Total Skills Training	**131**	**298**	**65**	**2**	**2**	**2**	**0**	**1**	**1**	**145**	**319**	**93**	**117**	**351**	**101**	**0**	**0**	**0**	**1**	**0**	**1**	**125**	**366**	**113**
Adult Basic Education																								
Adult Basic Education Credit																								
Academic GED	8	21	0	0	0	0	0	1	0	8	23	0	0	75	0	0	0	0	0	0	0	0	77	0
Level 3 (Adult 10)	61	27	0	0	0	0	0	0	0	62	27	0	69	31	0	0	0	0	0	0	0	70	31	0
Level 4 (Adult 12)	57	90	0	0	0	0	0	1	0	61	98	0	78	88	0	0	0	0	0	1	0	80	98	0
Total Adult Basic Education Credit	**126**	**138**	**0**	**0**	**0**	**0**	**0**	**2**	**0**	**131**	**148**	**0**	**147**	**194**	**0**	**0**	**0**	**0**	**0**	**1**	**0**	**150**	**206**	**0**
Adult Basic Education Non-Credit																								
Employability/Life Skills	51	14	0	0	0	0	0	0	0	51	15	0	11	47	0	0	0	0	0	0	0	12	47	0
English Language Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Academic Studies	27	41	0	0	0	0	0	0	0	27	49	0	72	75	0	0	0	0	0	1	0	73	81	0
Literacy	53	324	0	1	6	0	1	0	0	53	393	0	20	150	0	0	0	0	1	2	0	20	181	0
Total Adult Basic Education Non-Credit	**131**	**379**	**0**	**1**	**6**	**0**	**1**	**0**	**0**	**131**	**457**	**0**	**103**	**272**	**0**	**0**	**0**	**0**	**1**	**3**	**0**	**105**	**309**	**0**
Total Adult Basic Education	**257**	**517**	**0**	**1**	**6**	**0**	**1**	**2**	**0**	**262**	**605**	**0**	**250**	**466**	**0**	**0**	**0**	**0**	**1**	**4**	**0**	**255**	**515**	**0**
Total University	**80**	**48**	**0**	**0**	**0**	**0**	**3**	**2**	**0**	**88**	**57**	**0**	**67**	**47**	**0**	**0**	**1**	**0**	**3**	**0**	**0**	**73**	**59**	**0**
Total Enrolment	**468**	**863**	**65**	**3**	**8**	**2**	**4**	**5**	**1**	**495**	**981**	**93**	**434**	**864**	**101**	**0**	**1**	**0**	**5**	**4**	**1**	**453**	**940**	**113**

Refer to glossary on page 67 for definitions of Student Full-Time (FT), Student Part-Time (PT) and Student Casual (Cas)

Table 6
Student Success by Program Groups for Northlands College

Program Groups	Actuals 2011-2012												Actuals 2012-2013											
	Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training			Total Students Completed			Total Students Graduated			Total Employed			Total Going to Further Training		
	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas	FT	PT	Cas
Skills Training																								
Institute Credit																								
SIAST	19	30	2	53	32	0	28	27	0	4	15	0	7	36	0	67	13	0	35	21	0	5	14	0
Other	11	0	0	25	23	0	6	9	0	18	1	0	0	2	0	8	8	0	1	3	0	0	1	0
Apprenticeship & Trade	0	3	0	0	6	0	0	8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Institute Credit	**30**	**33**	**2**	**78**	**61**	**0**	**34**	**44**	**0**	**22**	**16**	**0**	**7**	**38**	**0**	**75**	**21**	**0**	**36**	**24**	**0**	**5**	**15**	**0**
Total Industry Credit	**0**	**31**	**2**	**0**	**140**	**76**	**0**	**31**	**38**	**0**	**12**	**7**	**0**	**78**	**1**	**0**	**190**	**18**	**0**	**51**	**9**	**0**	**18**	**0**
Total Non-Credit	**0**	**15**	**12**	**0**	**0**	**0**	**0**	**1**	**0**	**0**	**3**	**0**	**0**	**5**	**93**	**0**	**0**	**0**	**0**	**3**	**10**	**0**	**0**	**14**
Total Skills Training	**30**	**79**	**16**	**78**	**201**	**76**	**34**	**76**	**38**	**22**	**31**	**7**	**7**	**121**	**94**	**75**	**211**	**18**	**36**	**78**	**19**	**5**	**33**	**14**
Adult Basic Education																								
Adult Basic Education Credit																								
Academic GED	7	14	0	1	0	0	1	3	0	1	2	0	0	55	0	0	3	0	0	9	0	0	6	0
Level 3 (Adult 10)	10	3	0	33	0	0	1	0	0	32	3	0	6	0	0	36	1	0	1	0	0	27	0	0
Level 4 (Adult 12)	18	46	0	16	2	0	4	5	0	16	19	0	27	67	0	30	2	0	6	2	0	19	24	0
Total Adult Basic Education Credit	**35**	**63**	**0**	**50**	**2**	**0**	**6**	**8**	**0**	**49**	**24**	**0**	**33**	**122**	**0**	**66**	**6**	**0**	**7**	**11**	**0**	**46**	**30**	**0**
Adult Basic Education Non-Credit																								
Employability/Life Skills	44	0	0	0	0	0	5	0	0	7	0	0	11	26	0	0	0	0	1	2	0	8	0	0
English Language Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Academic Studies	17	35	0	0	0	0	0	12	0	11	6	0	44	33	0	0	0	0	3	7	0	30	8	0
Literacy	35	212	0	0	0	0	0	0	0	0	0	0	12	150	0	0	0	0	0	0	0	0	0	0
Total Adult Basic Education Non-Credit	**96**	**247**	**0**	**0**	**0**	**0**	**5**	**12**	**0**	**18**	**6**	**0**	**67**	**209**	**0**	**0**	**0**	**0**	**4**	**9**	**0**	**38**	**8**	**0**
Total Adult Basic Education	**131**	**310**	**0**	**50**	**2**	**0**	**11**	**20**	**0**	**67**	**30**	**0**	**100**	**331**	**0**	**66**	**6**	**0**	**11**	**20**	**0**	**84**	**38**	**0**
Total University	**84**	**35**	**0**	**0**	**3**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**65**	**42**	**0**	**0**	**2**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
Total Enrolment	**245**	**424**	**16**	**128**	**206**	**76**	**45**	**96**	**38**	**89**	**61**	**7**	**172**	**494**	**94**	**141**	**219**	**18**	**47**	**98**	**19**	**89**	**71**	**14**

Refer to glossary on page 67 for definitions of Student Full-Time (FT), Student Part-Time (PT) and Student Casual (Cas)

Table 7
Equity Participation Completers and Graduates by Program Groups for Northlands College

Program Groups	Actuals 2011-2012									Actuals 2012-2013								
	Aboriginal			Visible Minority			Disability			Aboriginal			Visible Minority			Disability		
	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G	E	C	G
Skills Training																		
Institute Credit																		
SIAST	155	40	78	2	1	1	0	0	0	174	38	73	0	0	0	1	0	0
Other	56	11	34	2	0	2	0	0	0	21	1	15	0	0	0	0	0	0
Apprenticeship and Trade	12	3	6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Institute Credit	**223**	**54**	**118**	**4**	**1**	**3**	**0**	**0**	**0**	**195**	**39**	**88**	**0**	**0**	**0**	**1**	**0**	**0**
Total Industry Credit	**244**	**33**	**193**	**2**	**0**	**2**	**2**	**0**	**2**	**286**	**77**	**201**	**0**	**0**	**0**	**0**	**0**	**0**
Total Skills Training Non-Credit	**27**	**22**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**88**	**87**	**0**	**0**	**0**	**0**	**1**	**1**	**0**
Total Skills Training	**494**	**109**	**311**	**6**	**1**	**5**	**2**	**0**	**2**	**569**	**203**	**289**	**0**	**0**	**0**	**2**	**1**	**0**
Adult Basic Education																		
Adult Basic Education Credit																		
Academic GED	29	20	1	0	0	0	1	1	0	75	54	3	0	0	0	0	0	0
Level 3 (Adult 10)	88	13	32	0	0	0	0	0	0	100	6	36	0	0	0	0	0	0
Level 4 (Adult 12)	147	58	15	0	0	0	1	1	0	166	84	31	0	0	0	1	0	0
Total Adult Basic Education Credit	**264**	**91**	**48**	**0**	**0**	**0**	**2**	**2**	**0**	**341**	**144**	**70**	**0**	**0**	**0**	**1**	**0**	**0**
Adult Basic Education Non-Credit																		
Employability/Life Skills	65	44	0	0	0	0	0	0	0	58	36	0	0	0	0	0	0	0
English Language Training	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
General Academic Studies	68	45	0	0	0	0	0	0	0	147	71	0	0	0	0	1	0	0
Literacy	377	189	0	7	5	0	1	1	0	170	132	0	0	0	0	3	2	0
Total Adult Basic Education Non Credit	**510**	**278**	**0**	**7**	**5**	**0**	**1**	**1**	**0**	**375**	**239**	**0**	**0**	**0**	**0**	**4**	**2**	**0**
Total Adult Basic Education	**774**	**369**	**48**	**7**	**5**	**0**	**3**	**3**	**0**	**716**	**383**	**70**	**0**	**0**	**0**	**5**	**2**	**0**
Total University	**128**	**105**	**1**	**0**	**0**	**0**	**5**	**5**	**0**	**114**	**91**	**1**	**1**	**1**	**0**	**3**	**3**	**0**
Total Enrolment	**1396**	**583**	**360**	**13**	**6**	**5**	**10**	**8**	**2**	**1399**	**677**	**360**	**1**	**1**	**0**	**10**	**6**	**0**

Human Resources

In 2012-13 there were 11 FTE out-of-scope staff and 116.78 FTE in-scope staff.

We implemented our new Human Resources Management System in 2011-12. The system allows for online timesheet entry and approval, and is integrated with our payroll system. This has streamlined our process for the outlying areas. We will be working to further tailor the system to our specific needs in the next year.

Employment Equity Program

The Human Resources Department of Northlands College oversees the College's Employment Equity Plan, which is approved by the Saskatchewan Human Rights Commission, and helps to realize the application of internal policies to ensure equitable hiring practices and a healthy working and learning environment.

The Northlands College Employment Equity Program was implemented in 1995 with the primary objective of a representative workforce at the college. The program includes the following three primary goals designed to achieve the broader objective of a representative workforce.

- Maximize recruitment of individuals of Aboriginal Ancestry
- Attain a 50% workforce demographic represented by the northern population in all classifications within an 8-10 year period
- Attain a workforce that is 100% reflective of the northern demographics.

At the time of inception of the program in 1995, 28% of the college workforce consisted of staff of Aboriginal ancestry. The following tables provide an overview of recent activity and illustrate the degree of progress towards the preceding goals.

Table 9
Comparison of 2012-2013 Annual Staff Equity Statistics to 2011-2012 and 2010-2011.

	Total Staff	Aboriginal Ancestry		Disabled Persons		Women		Visible Minority	
		Staff	%	Staff	%	Staff	%	Staff	%
2012-2013	153	81	53%	9	6%	96	63%	7	5%
2011-2012	177	89	50%	7	4%	107	60%	1	0.5%
2010-2011	176	88	50%	7	4%	112	64%	3	2%

Table 10
2012-2013 New Hires by Equity Group

	Aboriginal Ancestry		Non-Aboriginal		Visible Minority		Disabled Persons	
	Staff	%	Staff	%	Staff	%	Staff	%
Male	9	27%	9	27%	0	0%	0	0%
Female	10	30%	5	15%	0	0%	0	0%
Total	19	58%	14	42%	0	0%	0	0%

College Staff

Administration

Kelvin (Toby) Greschner ..... **President and Chief Executive Officer**
Ken Brown ..... **Facilities Manager**
Anamika Singh ..... **Human Resources Manager (effective Aug. 7)**
Kirsten Bunz ..... **Human Resources Manager**
Denise D'Amour ..... **Director of Program Management**
Jennifer Kyplain ..... **Executive Assistant (effective Apr. 2)**
Erin Gordon ..... **Executive Assistant**
Erin Gordon ..... **Human Resources Administrative Associate (effective Apr. 2)**
Cheryl Jeffries ..... **Human Resources Administrative Associate**
Shelley Young ..... **Director of Finance and Operations**
Cherise Chrispen ..... **Accounting Manager**
Wally Awale ..... IT Associate
Donna Carlson ..... Administrative Assistant
Beverly Charles ..... Accounting Clerk
Charlene Charles ..... Payroll Clerk
Jamie Chester ..... Marketing and Public Relations Coordinator
Daniel Fingarsen ..... IT Coordinator
Sky Georges ..... Building Attendant/Maintenance
Sylvia Harris ..... Northern Apprenticeship Coordinator
Brett Haugen ..... Job Coach
Emily Hennie ..... Program Assistant
Cheryl Jeffries ..... Human Resources Assistant
Cory McCallum ..... IT Assistant
Angie McKenzie ..... Accounting Clerk
Vanessa Roy ..... Administrative Receptionist
Tricia Russell ..... IT Assistant
Lloyd Robertson ..... Educational Consultant
Luanne Sanderson ..... Accounting Clerk
Sophie Sanderson ..... Accounting Clerk/Payroll Clerk
Tia Sanderson ..... Administrative Receptionist
Jim Williams ..... Literacy Coordinator

Linda Cowan	**Regional Director**
Paul Ballentyne	Senior Program Coordinator
Lulua Beatty	Instructor, Developmental Studies Phase 1
Lulua Beatty	Instructor, Developmental Studies Phase 2
Brandi Bell	Tutor, Distance Education
Lena Bell	Program Assistant
Waldo Berg	Instructor, Level 3 (Adult 10)
Patrick Blais	Instructor/Program Coordinator, LPN Distance
Charlene Bosiak	Instructor, Office Education
Damian Boyle	Instructor, Workplace Education
Elizabeth Charles	Program Assistant
Geoff Cowan	Instructor, Level 4 (Adult 12)
Linda Crawford	Counselor
Shirley Disain	Instructor, Health Careers Access
Peggy Dyck	Instructor, Level 4 (Adult 12)
Barbara Finlayson	Program Assistant
Kandice Harrington	Tutor, Distance Education
Karla Hardcastle	University Coordinator
Jennifer Hendry	Instructor, Technical Programs
Kellene Josie	Tutor, Workplace Essential Skills
Vince Karlewicz	Instructor, Mining Engineering Technician
Jason Kennedy	Senior Program Coordinator
Ellen Klassen	Instructor, Nursing
Richard Krahn	Instructor, GED Preparation
Lazar Lafleur	Instructor, Radiation Environmental Monitoring
John Lancaster	Instructor, Workplace Education
Uday Lanke	Instructor, Radiation Environmental Monitoring
Bobbi Maggrah	Student Advisor
Chandra McDougald	Instructor, Technical Programs
Jason MacLeod	Instructor, Level 3 (Adult 10)
John McKenzie	Instructor, Residential Renovation & Construction
David McManus	Instructor, Geological Technician
Nancy Mirasty	Tutor, Distance Education/Instructor Bridging to Adult 10
Kory Morvik	Student Advisor
Nadia Persaud	Instructor, Level 3 (Adult 10)
Angela Plunz	Tutor, Distance Education
Glenys Plunz	University Coordinator
Carson Poitras	Senior Program Coordinator
Regina Poitras	Student Advisor
Sharon Ross	Instructor, Office Education
Janelle Senga	Instructor, Office Education
Maggie Sewap	Program Centre Clerk 3
Yongchao Shi	Learning Strategist
Diane Simpson	Instructor, Developmental Studies Phase 1
Diane Simpson	Instructor, Developmental Studies Phase 2
Lavonne Sinclair	Instructor, Developmental Studies Phase 3
William Thomas	Senior Program Coordinator
Joyce Torrie	Instructor, Literacy
Christopher Toutsaint	Tutor, Workplace Essential Skills
Tiffany Toutsaint	Tutor, Workplace Essential Skills
Rebecca Whaley	Tutor, Distance Education
Jocelyn Wolverine	Administrative Assistant

Ordean Goulet	**Regional Director**
Keith Aimoe	Instructor, Electrical Certificate
Maxine Armstrong	Instructor, Level 4 (Adult 12)
Alexandra Beasse	Student Advisor
Alan Bishoff	Instructor, Tri-Trades
Shannon Cody	Learning Strategist
Terri-Lynn Conley	Instructor, Level 4 (Adult 12)
Georgette Deans	Janitor
Cheryl Eastman	Program Centre Clerk 4
Beatrice Fremont	Senior Program Coordinator
Dick Fremont	Residence Custodian
Marnie Gabriel	Instructor, Bridging to Adult 10/12
Patty Grant-Bloxom	Student Advisor
Iron, Dwayne	Instructor, Institutional Cooking
Marilyn Iwasyk	Instructor, Adult 10
Jan Lentowicz	Senior Program Coordinator
June Markham	Residence Custodian
Patrick McKenzie	Instructor, Adult 12
Trevor Miller	Tutor, Distance Education
Marlene Montgrand	Counselor
Penelope Morrissette	Program Centre Clerk 3
Matthew Murphy	Instructor, Welding
Charles Ngassa	Instructor, Adult 12
Laura Niven	Instructor, Adult 10
Dawn Nowlin	Instructor, Continuing Care
Fern Playford	Program Assistant
Gabriel Sayese	Instructor, Adult 10/12
Jocelyn Vandall	Instructor, Bridging Adult 10/12
Darlene Watson	Student Advisor

Joe Daigneault	**Regional Director**
Denise Bartley	Program Assistant
Trudy Birkland	Tutor, Distance Education
Mike Blackmon	Instructor, Adult 12
Morris Brizinski	Instructor, GED Prep
Donna Clarke	Kitchen Supervisor
Bogumil Czechowicz	Instructor, Adult 12
Rose Desjarlais	Housekeeper
Georgina Glasser	Cook
Dwayne Iron	Instructor, Short Order Cook
Amro Khalil	Instructor, Continuing Care
Nikki Lavoie	Senior Program Coordinator
Tauno Linder	Instructor, Institutional Cooking
Howard McCallum	Residence Custodian
Rita McCallum	Instructor, Pre-Developmental Studies
Marilyn McDougall	Instructor, Early Childhood Education
Lisa McLeod	Instructor Aide, Adult 10/Bridging Math/English
Elizabeth Montgrand	Instructor, GED Preparation
Edwin Morin	IT Assistant
Germaine Pedersen	Program Centre Clerk 4
Janelle Pedersen	Program Centre Clerk 4
Valerie Pedersen	Security Guard
Louise Pederson	Counselor
Doug Phillips	Instructor, Welding
Indermohan Rawal	Instructor, Adult 12
Rose Richardson	Instructor, GED Preparation
Rose Richardson	Instructor, ABE (Level 3)
Melissa Laliberte-Roberts	Tutor, Distance Education
Doreen Roy	Student Advisor
Diane Smith	Instructor, Adult 10
Robert Thompson	Senior Program Coordinator
Ray Walter	Instructor, Adult 12
Grant Wood	Instructor, (Adult 10)
Grant Wood	Instructor, GED Preparation

Comparison of Stated Financial Objectives and Performance

The fiscal year 2012/13 experienced a significant change in financial reporting from when original budget was submitted to the Ministries using Generally Accepted Accounting Principles (GAAP) and Fund Accounting to when the year-end financial statements were generated and reported using Public Sector Accounting Standards (PSAS). For this reason, the chart on the next page depicts the Original Budget and the Budget Restated to match the new standards for reporting. The differences reported reflect the variances between the restated budget and the actual financial activity for the year.

In addition to changes in reporting for financial purpose, 2012/13 was a year of many changes at Northlands College. Two major changes were the preparation for and restructure of the organization; as well as, an increased emphasis on enhancing its mining and mine-related programs.

Funds are not a consideration in PSAS; therefore, the following changes to the Original Budget and the Actual as reported in the chart on the next page are as follows:

- The words "Operating Fund" were removed from the chart.
- Amortization, previously considered part of the "Capital Fund" is now recorded against the function to which it pertains. Most of the amortization is against College-owned student housing and is part of General expenses that includes College-owned Facilities and Equipment.
- Capital funding received from the Ministry is now reported as Development. However, there will seldom be expenditures recorded against this source of revenue given the expenses will be capitalized and amortized over the valued life of the capital asset.

PSAS requires consolidation of the financial statements for its controlled entities. Northlands Scholarship Foundation, Inc is now consolidated in the financial statements for Northlands College as a result.

The College anticipated a total deficit of $1,081,335 ($542,007 operating + $539328 capital amortization) for its 2012/13 fiscal year. The actual deficit for the College was far less than planned at $154,246. The majority of the budgeted deficit ($375,000) was intended for use of some of the College's accumulated surplus to run a Health Career Access Program (HCAP) in Stony Rapids. Given past difficulties recruiting an instructor for HCAP in Stony Rapids, the College redirected its efforts in 2012/13 reducing the deficit correspondingly.

Most of the variance between the budgeted deficit and the actual deficit was caused by cost-cutting measures in operational expenses and an increase in reported funding caused by PSAS.

The Board of Directors sets the direction for the College and monitors its performance. The Board is provided with financial reports at each of its meetings and management is provided with monthly variance reports in order to monitor progress and respond quickly when changes to operations and programming are necessary.

	Original Budget	Budget Restated	Actual	Difference
Revenue:				
General	8,286,639	8,286,639	**7,765,710**	(520,929)
Skills Credit	4,504,742	4,504,742	**4,529,083**	24,341
Skills Non-Credit	501,437	501,437	**100,699**	(400,738)
Basic Education Credit	2,146,288	2,146,288	**2,361,128**	214,840
Basic Education Non-Credit	1,548,806	1,548,806	**1,265,201**	(283,605)
University	946,447	946,447	**1,294,812**	348,365
Learner Support	407,600	382,600	**315,768**	(66,832)
Counseling Services	-	-	**-**	-
Scholarships	-	20,150	**129,504**	109,354
Development	-	-	**200,000**	200,000
Student Housing	-	25,000	**140,424**	115,424
Total Revenue	**$ 18,341,959**	**$ 18,362,109**	**$ 18,102,329**	**$ (259,780)**
Expenses:				
Capital	539,328	-	-	-
General	5,896,463	6,379,045	**6,034,358**	(344,687)
Skill Credit	4,504,742	4,504,742	**4,478,582**	(26,160)
Skills Non-Credit	501,437	501,437	**100,942**	(400,495)
Basic Education Credit	2,521,288	2,521,288	**2,639,545**	118,257
Basic Education Non-Credit	1,548,806	1,548,806	**1,357,952**	(190,854)
University	1,178,330	1,178,330	**1,295,709**	117,379
Learner Support	1,767,432	910,587	**572,736**	(337,851)
Counseling Services	965,468	965,468	**904,934**	(60,534)
Scholarships	-	20,150	**21,114**	964
Development	-		**-**	-
Student Housing		913,591	**850,703**	(62,888)
Total Expenses	**$ 19,423,294**	**$ 19,443,444**	**$ 18,256,575**	**$ (1,186,869)**
(Deficiency) of Revenues over Expenses	**$ (1,081,335)**	**$ (1,081,335)**	**$ (154,246)**	**$ (927,089)**

Use of Internally Restricted Appropriated Surplus in College Operations

With Public Sector Accounting Standards for reporting, the previously entitled "Reserve" funds committed to specific purposes by the Board for Northlands College are now entitled "Appropriations". The following appropriations represent the activity that occurred in the internally restricted portion of the College's Accumulated Surplus. All activity in the internally restricted appropriations of accumulated surplus is a result of motions made by the Board for the College.

The College maintains five specific internally restricted appropriations:

1. The **Capital Purchase Appropriation** (formerly - Capital Equipment Purchase Reserve) is for furniture and equipment defined as capital under the Regional Colleges' Capital Asset Policy. The balance in this reserve at June 30, 2013 is $45,525. Expenditures in the amount of $4,934were made in 2012/03 for purpose of replacing old furniture. As at June 30, 2013, no commitments for purchases were made against this appropriation for 2013/14.

2. The **Building Capital Appropriation** (formerly - Building Capital Reserve) exists for the potential purchase of buildings. As at June 30, 2013, this appropriation was increased by $375,000 to a balance of $618,656 with $143,656 remaining as a commitment to the additional work required to renovate the College's existing shop building for the purposes of expanding mining and mine-related programs. The amount of $475,000 remaining uncommitted at June 30, 2013 is necessary for two main reasons: the lease for the La Ronge Student Residence ends in July 2014 and this appropriation might be required to secure other means for housing students; and in the unlikely event that proposals for additional funding to enhance and expand the mining and mine-related programs do not materialize, the uncommitted portion of this appropriation may be required.

3. The **Building/Equipment Maintenance Appropriation** (formerly - Building/Equipment Maintenance Reserve) is for building and equipment maintenance beyond the operational repair and maintenance budgets. The College owns five major buildings: Head Office, Mine Training and Research Institute, Buffalo Narrows Student Residence, Creighton Campus facility and the La Ronge Campus facility. These buildings have a collective book value of $1.5m demonstrating the necessity of an appropriation to maintain aged facilities.

   The amount remaining in this appropriation after an increase from unappropriated surplus in the amount of $150,000 is $595,027. The portion of this appropriation that is committed in 2013/14 ($300,000) is intended for the cost to purchase and update furniture and to renovate facilities as required for the purpose of reorganizing the structure of the College. There is still a committed amount of $8,500 from this appropriation to complete a renovation project at the Creighton Campus facility.

4. The **Information Technology Appropriation** (formerly - Information Technology Reserve) is for the purchase of computer equipment as defined under the Regional Colleges' Capital Asset Policy. This reserve is designed for the cyclical replacement of capital computer equipment (student computer labs, administration network peripherals and computers). The balance of this appropriation after an increase of $150,000 from unappropriated surplus at June 30, 2013 is $201,859. In the fiscal year 2012/13, the Board committed $131,000 to the cost for specified critical replacements to the IT infrastructure. Of that commitment, $120,092 was spent leaving balance of that commitment for 2013/14.

5. The **Training and Education Appropriation** (formerly - Training and Education Reserve) provides funds for programming activity where other program funds are not available or where there is a great demand for a particular type of programming. The balance of this appropriation is $319,659. In the 2012/13 fiscal year, it was decided to redirect $375,000 previously appropriated for the Health Careers Access Program in Stony Rapids that no longer considered feasible to the Building Capital Appropriation as a contingency for planned future expansion projects or to make alternative arrangements for student housing if necessary.

Northlands College

Financial Statements

Year ended June 30, 2013

Independent Auditors' Report

To the Board of Directors of Northlands College:

We have audited the accompanying consolidated financial statements of Northlands College, which comprise the consolidated statement of financial position as at June 30, 2013, June 30, 2012, and July 1, 2011, and the consolidated statements of operations and accumulated surplus, changes in net financial assets, cash flows and supporting schedules for the years ended June 30, 2013 and June 30, 2012, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility
Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained in our audit is sufficient and appropriate to provide a basis for our audit opinion.

Opinion
In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of Northlands College as at June 30, 2013, June 30, 2012, and July 1, 2011, and the consolidated results of its operations, changes in net financial assets and its cash flows for the years ended June 30, 2013 and June 30, 2012 in accordance with Canadian public sector accounting standards.

MNP LLP

October 21, 2013

Prince Albert, SK

Chartered Accountants

Statement 1

Northlands College
Consolidated Statement of Financial Position
as at June 30, 2013

	June 30 2013	June 30 2012 (Restated) (Note 21)	July 1 2011 (Restated) (Note 21)
Financial Assets			
Cash and cash equivalents *(Note 3)*	$ 5,897,448	$ 6,031,320	$ 5,933,564
Accounts receivable *(Note4)*	1,046,206	1,360,611	1,137,304
Total Financial Assets	6,943,654	7,391,931	7,070,868
Liabilities			
Accrued salaries and benefits *(Note 6)*	721,487	902,542	914,915
Accounts payable and accrued liabilities *(Note 7)*	1,589,736	2,078,924	1,417,463
Deferred revenue *(Note 8)*	560,415	541,400	306,133
Liability for employee future benefits *(Note 9)*	245,800	234,500	225,100
Long-term debt *(Note 10)*	297,826	348,247	396,001
Total Financial Liabilities	3,415,264	4,105,613	3,259,612
Net Financial Assets	3,528,390	3,286,318	3,811,256
Non-Financial Assets			
Tangible capital assets *(Note 11)*	2,763,923	3,124,264	3,537,222
Inventory of supplies for consumption	65,913	65,911	65,911
Prepaid expenses *(Note 12)*	92,631	128,613	62,428
Total Non-Financial Assets	2,922,467	3,318,788	3,665,561
Accumulated Surplus	$ 6,450,857	$ 6,605,106	$ 7,476,817
Accumulated Surplus is comprised of:			
Accumulated surplus from operations	$ 6,450,857	$ 6,605,106	$ 7,476,817
Total Accumulated Surplus	$ 6,450,857	$ 6,605,106	$ 7,476,817

On behalf of the Board:

Director

Director/CFO

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Statement 2

Northlands College
Consolidated Statement of Operations and Accumulated Surplus
for the year ended June 30, 2013

	2012/13 Budget (Note 16)	2012/13 Actual	2011/12 Actual (Restated) (Note 21)
Revenues (Schedule 2)			
Provincial government			
Grants	$ 13,297,755	$ 12,779,124	$ 12,886,112
Other	187,082	335,681	94,564
Federal government			
Grants	-	-	-
Other	-	-	-
Other revenue			
Administrative recoveries	243,604	392,628	296,062
Contracts	2,606,690	2,589,556	2,329,350
Interest	84,000	69,558	74,013
Rents	117,128	160,146	167,773
Resale items	136,316	173,985	280,765
Tuitions	970,520	796,128	923,642
Donations	17,950	126,958	19,824
Other	701,064	678,565	652,476
Total revenues	18,362,109	18,102,329	17,724,581
Expenses (Schedule 3)			
General	6,399,196	6,034,358	6,218,365
Skills training	5,006,179	4,579,524	4,767,433
Basic education	4,070,094	3,997,497	3,795,433
University	1,178,330	1,295,709	1,279,905
Services	1,876,055	1,477,670	1,547,403
Scholarships	20,150	21 114	14,750
Student housing	913,591	850,703	973,010
Total expenses	19,463,595	18,256,575	18,596,299
Deficit for the Year from Operations	(1,101,486)	(154,246)	(871,718)
Accumulated Surplus, Beginning of Year	6,605,106	6,605,106	7,476,817
Accumulated Surplus, End of Year	$ 5,503,620	$ 6,450,857	$ 6,605,106

Statement 3

Northlands College
Consolidated Statement of Changes in Net Financial Assets
as at June 30, 2013

	2012/2013 Budget (Note 16)	2012/13 Actual	2011/12 Actual (Restated) (Note 21)
Net Financial Assets, Beginning of Year	$3,286,318	$ 3,286,318	$ 3,811,256
Surplus (Deficit) for the Year from Operations	(1,101,486)	(154,246)	(871,718)
Acquisition of tangible capital assets	(129,011)	(148,931)	(105,189)
Amortization of tangible capital assets	539,328	509,271	518,149
Acquisition of prepaid expenses	-	(92,631)	(128,613)
Use of prepaid expenses	-	128,613	62,428
Change in Net Financial Assets	(691,169)	242,072	(524,938)
Net Financial Assets, End of Year	$2,595,149	$ 3,528,390	$ 3,286,318

Statement 4

Northlands College
Consolidated Statement of Cash Flows
for the year ended June 30, 2013

	Actual 2012/13	Actual 2011/12 (Restated) (Note 21)
Operating Activities		
Deficit for the year from operations	$ (154,246)	$ (871,718)
Non-cash items included in surplus (deficit)		
Amortization of tangible capital assets	509,271	518,149
Changes in non-cash working capital		
Decrease (increase) in accounts receivable	314,405	(223,307)
(Decrease) in accrued salaries and benefits	(181,055)	(12,373)
(Decrease) increase in accounts payable and accrued liabilities	(489,188)	661,461
Increase in deferred revenue	19,015	235,267
Increase in liability for employee future benefits	11,300	9,400
Decrease (increase) in prepaid expenses	35,982	(66,185)
Cash Provided (Used) by Operating Activities	65,484	250,694
Capital Activities		
Cash used to acquire tangible capital assets	(148,931)	(105,189)
Cash Provided (Used) by Capital Activities	(148,931)	(105,189)
Financing Activities		
Repayment of long-term debt	(50,421)	(47,754)
Cash Provided (Used) by Financing Activities	(50,421)	(47,754)
Increase (Decrease) in Cash and Cash equivalents	(133,868)	97,751
Cash and Cash Equivalents, Beginning of Year	6,031,320	5,933,564
Cash and Cash Equivalents, End of Year	$ 5,897,448	$ 6,031,320

See accompanying notes to financial statements

Schedule 1

Northlands College
Schedule of Revenues and Expenses by Function
for the year ended June 30, 2013

	2012/13 Actual											2012/13	2012/13	2011/12
	General	Skills Training		Basic Education		Services		University	Scholarships	Development	Student Housing			
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit				Actual	Budget	Actual (Restated) (Note 21)
Revenues (Schedule 2)														
Provincial government	$ 6,689,322	$ 2,948,203	$ -	$ 1,763,903	$ 734,994	$ 303,007	$ -	$ 477,776	$ -	$ 200,000	$ -	$ 13,114,805	$ 13,484,837	$ 12,980,676
Federal government	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1,076,388	1,580,880	100,699	597,225	530,207	12,761	-	81,436	129,504	-	140,424	4,987,524	4,877,272	4,743,905
Total Revenues	7,765,710	4,529,083	100,699	2,361,128	1,265,201	315,768	-	1,251,212	129,504	200,000	140,424	18,102,329	18,362,109	17,724,581
Expenses (Schedule 3)														
Agency contracts	182,617	2,032,832	81,740	472,413	249,057	71,624	183	409,713	-	-	10,754	3,510,733	2,894,270	4,035,722
Amortization	452,525	-	-	-	-	-	-	-	-	-	56,746	509,271	539,328	518,149
Equipment	296,570	113,695	-	45,780	21,422	2,439	35,299	10,418	-	-	11,726	537,349	437,653	419,013
Facilities	630,001	190,832	2,600	204,003	99,750	-	454	19,818	-	-	331,790	1,479,318	1,395,938	1,473,809
Information technology	51,698	598	-	1,941	5,541	29,692	-	5	-	-	-	89,505	122,840	97,594
Operating	830,799	764,155	7,253	219,245	115,922	26,859	71,493	163,021	21,114	-	46,082	2,265,951	3,219,029	2,503,987
Personal services	3,590,148	1,376,670	9,349	1,696,163	866,260	442,122	797,505	692,626	-	-	393,605	9,864,448	10,834,386	9,548,025
Total Expenses	6,034,358	4,478,582	100,942	2,639,545	1,357,952	572,736	904,934	1,295,709	21,114	-	850,703	18,256,575	19,443,444	18,596,299
Surplus (Deficit) for the year	$ 1,731,352	$ 50,501	$ (243)	$ (278,417)	$ (92,751)	$ (256,968)	$ (904,934)	$ (897)	$ 108,390	$ 200,000	$ (710,279)	$ (154,246)	$ (1,081,335)	$ (871,718)

See accompanying notes to financial statements

Schedule 2

Northlands College
Schedule of Revenues by Function
for the year ended June 30, 2013

	2012/13 Revenues Actual											2012/13	2012/13	2011/12
	General	Skills Training		Basic Education		Learner Support Services		University	Scholarships	Development	Student Housing	Total Revenues Actual	Total Revenues Budget	Total Revenues Actual (Restated) (Note 21)
		Credit	Non-credit	Credit	Non-credit		Counsel	Credit						
Provincial Government														
Advanced Education/ Economy														
Operating grants	$ 6,063,824	$ -	$ -	$ -	$ -	$ -	$ -	$ 261,376	$ -	$ -	$ -	$ 6,325,200	$ 6,239,300	$ 6,189,600
Program grants	277,699	2,862,958	-	1,654,460	599,983	303,007	-	214,000	-	-	-	5,912,107	6,565,217	6,278,648
Capital grants	-	-	-	-	-	-	-	-	-	200,000	-	200,000	-	-
	6,341,523	2,862,958	-	1,654,460	599,983	303,007	-	475,376	-	200,000	-	12,437,307	12,804,517	12,468,248
Contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	341,817	-	-	-	-	-	-	-	-	-	-	341,817	493,238	417,864
	6,683,340	2,862,958	-	1,654,460	599,983	303,007	-	475,376	-	200,000	-	12,779,124	13,297,755	12,886,112
Other provincial	5,982	85,245	-	109,443	135,011	-	-	-	-	-	-	335,681	187,082	94,564
Total Provincial	6,689,322	2,948,203	-	1,763,903	734,994	303,007	-	475,376	-	200,000	-	13,114,805	13,484,837	12,980,676
Federal Government														
Operating grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Revenue														
Admin recovery	385,228	-	-	-	7,400	-	-	-	-	-	-	392,628	243,604	296,052
Contracts	1,176	1,045,132	99,473	586,324	521,748	10,000	-	325,705	-	-	-	2,589,556	2,606,690	2,329,350
Interest	67,012	-	-	-	-	-	-	-	2,546	-	-	69,558	84,000	74,013
Rents	10,400	5,415	-	9,871	1,026	-	-	2,748	-	-	130,686	160,146	117,128	167,773
Resale items	5,142	98,869	-	680	-	2,386	-	66,908	-	-	-	173,985	136,316	280,765
Tuitions	-	427,129	1,226	-	-	-	-	367,773	-	-	-	796,128	970,520	923,642
Donations	-	-	-	-	-	-	-	-	126,958	-	-	126,958	17,950	19,824
Other	607,430	4,335	-	350	35	375	-	56,302	-	-	9,738	678,565	701,064	652,476
Total Other	1,076,388	1,580,880	100,699	597,225	530,207	12,761	-	819,436	129,504	-	140,424	4,987,524	4,877,272	4,743,905
Total Revenues	$ 7,765,710	$ 4,529,083	$ 100,699	$ 2,361,128	$ 1,265,201	$ 315,768	$ -	$ 1,294,812	$ 129,504	$ 200,000	$ 140,424	$ 18,102,329	$ 18,362,109	$ 17,724,581

See accompanying notes to financial statements

Schedule 3

Northlands College
Schedule of Expenses by Function
for the year ended June 30, 2013

	2012/13 Expenses Actual											2012/13	2012/13	2011/12
	General (Schedule 4)	Skills Training		Basic Education		Services		University	Scholarships	Development	Student Housing	Total Expenses Actual	Total Expenses Budget	Total Expenses Actual (Restated) (Note 21)
		Credit	Non-credit	Credit	Non-credit	Learner Support	Counsel	Credit						
Agency Contracts														
Contracts	$ 182,617	$ 1,093,481	$ 24,797	$ 372,077	$ 229,121	$ 71,624	$ 183	$ 407,726	$ -	$ -	$ 10,754	$ 2,392,380	$ 2,894,270	$ 4,035,722
Instructors	-	939,151	56,943	100,336	19,936	-	-	1,987	-	-	-	$ 1,116,353	-	-
	182,617	2,032,632	81,740	472,413	249,057	71,624	183	409,713	-	-	10,754	3,510,733	2,894,270	4,035,722
Amortization	452,525	-	-	-	-	-	-	-	-	-	56,746	509,271	539,328	518,149
Equipment														
Equipment (non-capital)	131,618	89,221	-	18,842	13,180	4,431	11,381	7,243	-	-	3,390	278,904	173,459	184,425
Rental	161,008	24,291	-	27,238	8,242	(1,992)	23,918	3,175	-	-	7,865	253,745	242,855	228,449
Repairs and maintenance	4,046	183	-	-	-	-	-	-	-	-	471	4,700	21,339	6,139
	296,670	113,695	-	46,780	21,422	2,439	35,299	10,418	-	-	11,726	537,349	437,653	419,013
Facilities														
Building supplies	10,792	-	-	32	-	-	32	-	-	-	9,438	20,294	22,326	23,451
Grounds	34,252	3,159	-	-	-	-	-	-	-	-	1,406	38,827	55,262	16,879
Janitorial	93,561	5,306	-	7,021	3,011	-	-	1,127	-	-	639	110,667	91,304	108,730
Rental	305,649	112,648	2,550	105,290	83,503	-	422	18,683	-	-	275,045	904,790	817,523	752,996
Repairs & maintenance buildings	60,414	27,221	50	40,521	5,172	-	-	78	-	-	12,815	146,271	135,953	262,717
Utilities	125,323	42,496	-	50,139	8,064	-	-	-	-	-	32,447	258,469	263,570	309,036
	630,001	190,832	2,600	204,003	99,750	-	454	19,888	-	-	331,790	1,479,318	1,395,938	1,473,809
Information Technology														
Computer services	12,828	-	-	-	-	-	-	-	-	-	-	12,828	10,189	18,520
Data communications	12,198	-	-	-	-	-	-	-	-	-	-	12,198	7,507	15,283
Equipment (non-capital)	6,066	-	-	-	-	-	-	-	-	-	-	6,066	1,509	3,696
Materials & supplies	442	-	-	-	-	-	-	-	-	-	-	442	-	384
Rental	-	-	-	-	-	-	-	-	-	-	-	-	42,899	-
Repairs & maintenance buildings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Software (non-capital)	20,164	598	-	1,941	5,541	29,692	-	35	-	-	-	57,971	60,636	39,711
	51,698	598	-	1,941	5,541	29,692	-	35	-	-	-	89,505	122,840	97,594
Operating														
Advertising	41,637	46,661	1,921	29,733	13,023	5,885	9,531	583	-	-	1,086	149,660	220,650	194,927
Association fees & dues	38,546	2,227	-	-	175	-	1,590	120	-	-	5,648	48,516	7,869	43,262
Bad debts	(10,175)	-	-	50	-	-	-	-	-	-	-	(10,125)	18,232	(18,005)
Financial services	20,864	-	-	-	-	-	-	88	-	-	-	20,952	19,051	23,319
In-service (includes PD)	50,722	5,266	-	5,560	3,313	1,589	8,538	6,275	-	-	-	81,263	184,347	84,462
Insurance	82,973	916	217	644	496	400	-	-	-	-	10,402	96,048	116,416	94,856
Materials & supplies	37,811	294,298	4,488	112,768	56,532	901	10,407	10,595	-	-	1,151	528,951	617,839	546,350
Postage, freight & courier	20,560	13,638	-	3,358	3,392	20	89	771	-	-	-	41,825	43,557	42,968
Printing & copying	18,941	7,807	-	15,869	2,186	1,169	2,844	7,744	-	-	-	56,160	105,475	78,256
Professional services	49,014	-	-	-	-	-	-	-	-	-	-	49,014	75,695	38,555
Resale items	1,286	90,081	-	435	-	-	-	93,219	-	-	-	185,020	325,120	278,863
Subscriptions	2,543	2,346	-	1,340	711	-	895	43	-	-	179	8,057	9,262	5,994
Telephone & fax	82,389	12,508	-	8,621	7,419	3,995	10,388	5,906	-	-	3,891	135,217	162,571	142,016
Travel	321,909	281,926	1,027	35,437	26,265	11,682	29,671	35,989	-	-	1,196	742,102	1,066,194	771,112
Other	71,780	6,984	-	5,630	2,410	1,218	530	1,696	21,114	-	22,229	133,291	248,951	177,052
	830,799	764,155	7,253	219,245	115,922	26,859	74,493	163,029	21,114	-	45,782	2,265,951	3,219,029	2,503,987
Personal Services														
Salaries	2,962,777	1,119,040	-	1,446,629	760,257	301,882	668,758	432,256	-	-	282,456	8,004,055	8,617,566	7,725,901
Other	40,469	54,777	8,589	55,495	12,515	-	6,519	61,225	-	-	28,117	267,686	353,768	241,069
Student Training Allowance	-	-	-	-	-	84,990	-	99,750	-	-	-	188,750	-	180,790
Honoraria	42,761	-	-	-	-	-	-	-	-	-	-	42,761	55,514	42,586
Employee Benefits	524,141	202,853	780	194,039	93,488	56,240	122,228	99,395	-	-	73,032	1,366,196	1,797,538	1,357,579
	3,590,148	1,376,670	9,349	1,696,163	866,260	442,122	797,505	693,626	-	-	393,605	9,864,448	10,834,386	9,548,025
Total Expenses	$ 6,034,358	$ 4,478,582	$ 100,942	$ 2,639,545	$ 1,357,952	$ 572,736	$ 904,934	$ 1,295,709	$ 21,114	$ -	$ 850,703	$ 18,256,575	$ 19,443,444	$ 18,596,299

See accompanying notes to financial statements

Schedule 4

Northlands College
Schedule of General Expenses by Functional Area
for the year ended June 30, 2013

	2012/13 General Actual				2013	2013	2012
	Governance	Operating and Administration	Facilities and Equipment	Information Technology	Total General Actual	Total General Budget	Total General Actual (Restated) (Note 21)
Agency Contracts							
Contracts	$ -	$ 169,140	$ -	$ 13,477	$ 182,617	$ 136,686	$ 429,582
Instructors	-	-	-	-	-	-	-
	-	169,140	-	13,477	182,617	136,686	429,582
Amortization	-	-	452,525	-	452,525	461,403	518,149
Equipment							
Equipment (non-capital)	142	-	129,633	1,741	131,516	25,100	39,133
Rental	1,057	-	152,422	7,529	161,008	134,193	108,436
Repairs and maintenance	-	-	3,612	434	4,046	10,250	4,625
	1,199	-	285,667	9,704	296,570	169,543	152,194
Facilities							
Building supplies	-	-	10,792	-	10,792	14,875	15,308
Grounds	-	-	34,262	-	34,262	15,700	14,280
Janitorial	-	-	93,561	-	93,561	95,793	91,479
Rental	-	-	305,649	-	305,649	231,180	268,775
Repairs & maintenance buildings	-	-	60,414	-	60,414	112,500	141,428
Utilities	-	-	125,323	-	125,323	180,000	143,083
	-	-	630,001	-	630,001	650,048	674,353
Information Technology							
Computer services	-	-	-	12,828	12,828	17,000	18,520
Data communications	-	-	-	12,198	12,198	20,900	15,248
Equipment (non-capital)	-	-	128	5,938	6,066	3,000	3,696
Materials & supplies	-	-	-	442	442	-	384
Rental	-	-	-	-	-	-	-
Repairs & maintenance buildings	-	-	-	-	-	-	-
Software (non-capital)	-	-	-	20,164	20,164	49,440	29,399
	-	-	128	51,570	51,698	90,340	67,247
Operating							
Advertising	-	37,931	-	3,706	41,637	63,500	64,798
Association fees & dues	36,657	1,889	-	-	38,546	38,005	38,902
Bad debts	-	(10,175)	-	-	(10,175)	30,442	(18,005)
Financial services	-	20,841	-	23	20,864	20,955	23,259
In-service (includes PD)	11,777	38,945	-	-	50,722	65,950	42,884
Insurance	536	80,973	-	1,464	82,973	75,302	82,097
Materials & supplies	266	35,932	308	1,306	37,811	186,133	61,844
Postage, freight & courier		19,540	-	1,020	20,560	22,600	22,324
Printing & copying	150	18,791	-	-	18,941	29,600	37,288
Professional services	-	49,014	-	-	49,014	35,293	38,555
Resale items	-	1,285	-	-	1,285	-	1,059
Subscriptions	-	2,543	-	-	2,543	2,791	2,472
Telephone & fax	3,920	70,612	592	7,265	82,389	68,575	84,219
Travel	68,923	241,378	128	11,480	321,909	238,115	368,494
Other	32,379	38,183	-	1,218	71,780	80,925	103,259
	154,607	647,682	1,028	27,482	830,799	958,186	953,449
Personal Services							
Salaries	-	2,711,085	91,878	179,814	2,982,777	3,167,877	2,784,791
Other	-	32,944	5,398	2,127	40,469	21,800	46,053
Honoraria	42,761	-	-	-	42,761	48,599	41,436
Employee Benefits	1,504	466,583	18,713	37,341	524,141	553,384	551,111
	44,265	3,210,612	115,989	219,282	3,590,148	3,891,660	3,423,391
Total General Expenses	$ 200,071	$ 4,027,434	$ 1,485,338	$ 321,515	$ 6,034,358	$ 6,357,866	$ 6,218,365

See accompanying notes to financial statements

NORTHLANDS COLLEGE
Notes to the Financial Statements
for the year ended June 30, 2013

1. PURPOSE AND AUTHORITY

Northlands College offers educational services and programs under the authority of Section 14 of *The Regional Colleges Act*.

The Board of Northlands College is responsible for administering and managing the educational affairs of the College in accordance with the intent of *The Regional Colleges Act* and its regulations.

The College's objectives are to promote the social, economic and cultural development of the northern region of Saskatchewan by facilitating learning options and participating in community groups.

Northlands College is exempt from the payment of income tax.

2. SIGNIFICANT ACCOUNTING POLICIES

Adoption of Public Sector Accounting (PSA) Standards

These financial statements have been prepared in accordance with Canadian public sector accounting standards for government reporting entities. As a government not-for-profit organization, the College must adopt for the June 30, 2013 financial statements the accounting standards for government not-for-profit organizations in the Canadian Institute of Chartered Accountants (CICA) Public Sector Accounting (PSA) Handbook either with or without the standards for not-for-profit organizations in Sections PS4200 to PS4270. In consultation with the Government of Saskatchewan, the College has elected to adopt the standards in the CICA PSA Handbook without Sections PS4200 to PS4270. The College has also early adopted the accounting standards contained in PS1201 – Financial statement presentation, PS3410 – Government Transfers and PS3450 – Financial Instruments in the preparation of these financial statements.

These financial statements are the first financial statements for which the College has applied PSA standards, having previously prepared its financial statements in accordance with the CICA Accounting Handbook – Part V standards (CICA IIB).

In accordance with PS2125 – First-time Adoption by Government Organizations, the effective date of transition to the new standards is July 1, 2011. PS2125 requires that the College prepare and present an opening statement of financial position at the date of transition to the new standards. This opening statement of financial position at July 1, 2011 is the starting point for the College's accounting

SIGNIFICANT ACCOUNTING POLICIES (Continued)

under the new standards. In its opening statement of financial position, in accordance with the recommendations of PS2125, the College:

- Recognized all assets and liabilities whose recognition is required by the new standards;
- Did not recognize items as assets or liabilities if the new standards do not permit such recognition;
- Reclassified items that it recognized previously as one type of asset, liability or component of equity, but are recognized as a different type of asset, liability or component of equity under the new standards; and
- Applied the new standards in measuring all recognized assets and liabilities.

As required by PS2125, the PSA standards have been applied retroactively excluding cases where optional exemptions available under PS2125 have been applied, and except for the accounting standards contained in PS2601 and PS3450 as these standards specifically prohibit retroactive application. Comparative amounts relating to the implementation of the new PS2601 and PS3450 standards are presented in accordance with the accounting policies applied by the College immediately preceding its adoption of Public Sector Accounting Standards. Accordingly, these accounting changes have been applied retroactively with restatement of prior periods, excluding cases where optional exemptions available under PS2125 have been applied, and except for the accounting standards contained in PS2601 and PS3450 as these standards specifically prohibit retroactive application. PS2125.15 also specifically prohibits retroactive application to accounting estimates.

The College elected to use the following exemptions permitted in PS2125:

(a) Post-employment Benefits, Compensated Absences and Termination Benefits: PS3255 - Post-employment Benefits, Compensated Absences and Termination Benefits requires actuarial gains and losses to be amortized over the expected average remaining service life of the related employee group. Retroactive application of the approach prescribed by PSA would require cumulative actuarial gains and losses to be split from the inception of the plan until the date of transition to PSA standards into a recognized portion and an unrecognized portion. PS2125 allows a first-time adopter of PSA standards the option to recognize all cumulative actuarial gains and losses at the date of the transition to PSA standards, directly in accumulated surplus (surplus). In accordance with the exemption provided in PS2125, the College has elected to recognize all cumulative actuarial gains and losses as of July 1, 2011 directly in accumulated surplus.

(b) Tangible Capital Asset Impairment: PS3150 Tangible Capital Assets provides guidance on the conditions when a write-down of a tangible

SIGNIFICANT ACCOUNTING POLICIES (Continued)

capital asset is required to be accounted for. PSA provisions differ from the conditions applied in assessing impairment and write-down of capital assets under CICA HB standards. PS2125 allows a first-time adopter of PSA standards to not comply with those requirements for write-downs of tangible capital assets that were incurred prior to the date of transition to PSA standards. If a first-time adopter uses this exemption, the PS3150 conditions for write-downs of tangible capital assets are applied on a prospective basis from the date of transition. In accordance with the exemption provided in PS2125, the College has elected to apply the PS3150 to assess write-downs on tangible capital assets on a prospective basis at the transition date of July 1, 2011.

Details of the impact of the conversion to Canadian public sector accounting standards, including reconciliations of the June 30, 2012 and July 1, 2011 restated statement of financial position and the 2011-12 restated statement of operations are provided in Note 21.

Significant aspects of the accounting policies adopted by the College are as follows:

(a) College Reporting Entity and Consolidation

College Reporting Entity:
The consolidated financial statements include all of the assets, liabilities, revenues and expenses of the College reporting entity. The College reporting entity is comprised of all the organizations that are controlled by the College.

Consolidation:
All controlled organizations are consolidated on a line-by-line basis.

Consolidation Method:

All inter-organizational balances and transactions are eliminated.

Controlled organizations that have been included using the full consolidation method:

- Northlands College Scholarship Foundation Inc.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) Measurement Uncertainty and the Use of Estimates

The preparation of financial statements in conformity with PSA standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Uncertainty in the determination of the amount at which an item is recognized or disclosed in financial statements is known as measurement uncertainty. Such uncertainty exists when there is a variance between the recognized or disclosed amount and another reasonably possible amount.

Measurement uncertainty that may be material to these financial statements exists for:

- the liability for employee future benefits of $245,800 (June 30, 2012 - $234,500; July 1, 2011 $225,100) because actual experience may differ significantly from actuarial or historical estimations and assumptions;
- useful lives of tangible capital assets and related amortization is done on a straight-line basis.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary, they are reported in earnings in the periods in which they become known. While best estimates are used for reporting items subject to measurement uncertainty, it is reasonably possible that changes in future conditions, occurring within one fiscal year, could require a material change in the amounts recognized or disclosed.

(c) Financial Instruments

Financial instruments create rights and obligations to receive or deliver economic benefits. Financial instruments include cash and cash equivalents, accounts receivable, accrued salaries and benefits, accounts payable and accrued liabilities and long term debt.

Financial instruments are assigned to one of two measurement categories: fair value, or cost or amortized cost.

SIGNIFICANT ACCOUNTING POLICIES – Financial Instruments (Continued)

i) **Fair Value**
Fair value measurement applies to portfolio investments in equity instruments that are quoted in an active market.

ii) **Cost or Amortized Cost**
All other financial assets and financial liabilities are measured at cost or amortized cost. Transaction costs are a component of cost for financial instruments measured using cost or amortized cost. Loans and receivables are measured at amortized cost. Due to their short-term nature, the amortized cost of these instruments approximates their fair value.

(d) Financial Assets

Financial assets are assets that could be used to discharge existing liabilities or finance future operations and are not for consumption in the normal course of operations. Valuation allowances are used where considered necessary to reduce the amounts reported for financial assets to their net realizable value.

Cash and Cash Equivalents consist of cash, bank deposits and highly liquid investments with initial maturity terms of three months or less and held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

Accounts Receivable are shown net of allowance for doubtful accounts to reflect their expected net recoverable value. Valuation allowances are recorded where recovery is considered uncertain. Changes in valuation allowances are recorded in the statement of operations.

(e) Liabilities

Liabilities are present obligations arising from transactions and events occurring prior to year end, which will be satisfied in the future through the use of assets or another form of economic settlement.

Bank indebtedness is comprised of bank overdraft and short-term loans with initial maturities of one year or less, incurred for the purpose of financing current expenses.

Accrued Salaries and Benefits represents salaries and benefits owing to or on behalf of work performed by employees, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

SIGNIFICANT ACCOUNTING POLICIES – Liabilities (Continued)

Accounts Payable and Accrued Liabilities include accounts payable and accrued liabilities owing to third parties for goods supplied and services rendered, but not yet paid, at the end of the fiscal period. Amounts are payable within one year.

Deferred revenue from government transfers represents restricted grants with stipulations that give rise to a liability. The revenue is recognized as the stipulation liabilities are settled. Deferred revenue from non-government sources represents revenue related to fees or services received in advance of the fee being earned or the services being performed, and other contributions for which the contributor has placed restrictions on the use of the resources. Tuition and fee revenue is recognized as the course is delivered, revenue from contractual services is recognized as the services are delivered, and revenue from other contributions is recognized in the fiscal year in which the resources are used for the purpose specified.

Liability for Employee Future Benefits represents non-vesting sick leave benefits that accrue to the College's employees. The cost of these benefits is recorded as the benefits are earned by employees. The liability relating to these benefits is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of expected sick leave usage, discount rate, inflation, salary escalation, termination and retirement rates and mortality. Actuarial gains and losses are amortized on a straight line basis over the expected average remaining service life of the related employee groups. Actuarial valuations are performed periodically. Extrapolations of these valuations are made when a valuation is not done in the current fiscal year.

Long-Term Debt is comprised of capital loans and other long-term debt with initial maturities of more than one year.

(f) Non-Financial Assets

Non-financial assets are assets held for consumption in the provision of services. These assets do not normally provide resources to discharge the liabilities of the College unless they are sold.

Tangible Capital Assets have useful lives extending beyond the accounting period, are used by the College to provide services to the public and are not intended for sale in the ordinary course of operations. Tangible capital assets are recorded at cost and include all costs directly attributable to the acquisition, design, construction, development, installation and betterment of the tangible capital asset. The College does capitalize interest incurred while

SIGNIFICANT ACCOUNTING POLICIES – Tangible Capital Assets (Continued)

a tangible capital asset is under construction. Contributed tangible are recorded at their fair value at the date of receipt.

The cost of depreciable tangible capital assets, net of any residual value, is amortized on a straight line basis over their estimated useful lives as follows:

Buildings	20 years
Furniture and equipment	3 to 10 years
Computer hardware	3 years
Vehicles	5 years
Leasehold improvements	Term of lease or useful life
Leased capital assets	Term of lease or useful life

Write-downs are accounted for as expenses in the statement of operations.

Inventory of Supplies for Consumption consists of supplies held for consumption by the College in the course of normal operations and are recorded at the lower of cost and replacement cost.

Prepaid Expenses are prepaid amounts for goods or services such as advertising for future year programs and insurance which will provide economic benefits in one or more future periods. The prepaid amount is recognized as an expense in the year the goods or services are consumed.

(i) Employee Pension Plans

Employees of the College participate in the following pension plans:

Multi-Employer Defined Benefit Plans
The College's employees participate in one of the following multi-employer defined benefit plans:

i) Teachers and other employees holding a teaching certificate participate in either the retirement plan of the Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP). The College's obligation for these plans is limited to collecting and remitting contributions of the employees at rates determined by the plans.

ii) Other employees participate in the Municipal Employees' Pension Plan (MEPP). In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's matching contributions are expensed when due.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Revenue Recognition

Revenues are recorded on the accrual basis. Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues, provided the amount to be received can be reasonably estimated and collection is reasonably assured.

The College's major sources of revenue include the following:

i) **Government Transfers (Grants)**
Grants from governments are considered to be government transfers. Government transfers are recognized as revenues when the transfer is authorized, all eligibility criteria have been met, the amount can be estimated and collection is reasonably assured except when, and to the extent, stipulations by the transferor give rise to an obligation that meets the definition of a liability.

ii) **Fees and Services**
Revenues from tuition fees and other services are recognized in the year they are earned. Amounts that are restricted pursuant to legislation, regulation or agreements with external parties that may only be used in the conduct of certain programs or in the delivery of specific services and transactions are initially recorded as deferred revenue and subsequently recognized as revenue in the fiscal year the related expenses are incurred or services are performed.

iii) **Interest Income**
Interest is recognized on an accrual basis when it is earned.

iv) **Other (Non-Government Transfer) Contributions**
Unrestricted contributions are recognized as revenue in the year received or in the year the funds are committed to the College if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions are contributions for which the contributor has placed restrictions on the use of the resources. Externally restricted contributions that are to be held in perpetuity are recognized as revenue in the year in which they are received or committed if the amount can be reasonably estimated and collection is reasonably assured. Externally restricted contributions that are not held in perpetuity are deferred until the resources are used for the purpose specified, at which time the contributions are recognized as revenue. In-kind contributions are recorded at their fair value when they are received.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Expenses

Expenses are reported on an accrual basis. The cost of all goods consumed and services received during the year is expensed.

(l) Contingent liabilities

Contingent liabilities are potential liabilities which may become actual liabilities when one or more future events occur or fail to occur. To the extent that the future event is likely to occur or fail to occur, and a reasonable estimate of the loss can be made, an estimated liability is accrued and an expense recorded. If the likelihood is not determinable or an amount cannot be reasonably estimated, the contingency is disclosed in the notes to the financial statements.

3. CASH AND CASH EQUIVALENTS

Due to the short-term nature of the investments, market value of cash and cash equivalents approximates cost.

	June 30 2013	June 30 2012	July 1 2011
Cash and bank deposits	$ 5,897,448	$ 6,031,320	$ 5,933,564
Cash and cash equivalents	**$ 5,897,448**	**$ 6,031,320**	**$ 5,933,564**

4. ACCOUNTS RECEIVABLE

All accounts receivable presented on the statement of financial position are net of any valuation allowances for doubtful accounts.

	June 30 2013	June 30 2012	July 1 2011
Provincial government:	$ -	$ -	$ -
Advanced Education/Economy	12,520	27,208	29,276
Other	12,632	-	-
Federal government	156,274	190,280	39,957
Other receivables	893,537	1,230,829	1,239,410
	1,074,963	1,448,317	1,308,643
Less: Allownace for doubtful accounts	(28,757)	(87,706)	(171,339)
Accounts receivable, net of allowances	**$ 1,046,206**	**$ 1,360,611**	**$ 1,137,304**

5. LINE OF CREDIT

The College has a demand operating line of credit with Conexus Credit Union to a maximum borrowing limit of $500,000 that bears interest at prime. This line of credit is authorized by a borrowing resolution by the Board and is secured by a general security agreement. This line of credit was approved by the Minister of Advanced Education on June 25, 2001. The balance drawn on the line of credit at June 30, 2013 was $0. (June 30, 2012 - $0; July 1, 2011 - $0).

6. ACCRUED SALARIES AND BENEFITS

	June 30 2013	June 30 2012	July 1 2011
Accrued salaries	$ 77,750	$ 34,522	$ 39,931
Accrued employee benefits	643,737	868,020	875,984
Accrued salaries and benefits	**$ 721,487**	**$ 902,542**	**$ 914,915**

7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	June 30 2013	June 30 2012	July 1 2011
Provincial Government	$ 66,331	$ 160,519	$ 291,233
Federal Government	127,186	17,389	2,730
Other	1,394,219	1,901,016	1,123,500
Accounts payable and accrued liabilities	**$ 1,589,736**	**$ 2,078,924**	**$ 1,417,463**

8. DEFERRED REVENUE

	July 1 2011	June 30 2012	Addition during the year	Revenue recognized in the year	June 30 2013
Other deferred revenue:					
Northern Health Strategy Funders	167,785	222,145	167,785	(117,830)	212,730
Ministry of Advanced Education SK Innovation and Opportunities Scholarship		77,580	95,125	(74,945)*	97,730
Manawetin Churchill River Health Region	155,308	182,264	88,612	(0)	270,856
Northern Inter-tribal Health Authority/Aboriginal Health Human Resources Initiati		35,548	2,052	(19,990)	17,610
Saskatchewan Institute of Applied Science and Technology	-	23,862		(23,862)*	-
	323,133	541,400	374,575	(295,990)	599,415
Deferred revenue	$ 323,133	$ 541,400	$ 374,575	$ (295,990)	$ 599,415

9. LIABILITY FOR EMPLOYEE FUTURE BENEFITS

Northlands College provides accumulated non-vesting sick leave benefits to its employees available during the term of employment. Significant assumptions include the discount rates based on the Saskatchewan provincial bond yields with similar maturities at the respective disclosure dates. The liability associated with these benefits is calculated as the present value of expected future payments pro-rated for service and is recorded as Liability for Employee Future Benefits in the statement of financial position.

Details of the employee future benefits are as follows:

	June 30 2013	June 30 2012	July 1 2011
Actuarial valuation date	June 30 2012	June 30 2012	June 30 2012
Long-term assumptions used:			
Salary escalation rate (percentage)	2.00%	2.00%	2.00%
Discount rate (percentage)	2.80%	2.40%	3.20%
Expected average remaining service life (years)	11.0	11.0	11.0

Liability for Employee Future Benefits	June 30 2013	June 30 2012	July 1 2011
Accrued Benefit Obligation - beginning of year	$ 243,500	$ 225,100	
Current period benefit cost	56,500	53,100	
Interest cost	5,900	7,200	
Benefit payments	(51,900)	(50,900)	
Actuarial (gains) / losses	(5,100)	9,000	
Accrued Benefit Obligation - end of year	248,900	243,500	225,100
Unamortized Net Actuarial Gains / (Losses)	(3,100)	(9,000)	
Liability for Employee Future Benefits	**$ 245,800**	**$ 234,500**	**$ 225,100**

Employee Future Benefits Expense	June 30 2013	June 30 2012
Current period benefit cost	$ 56,500	$ 53,100
Amortization of net actuarial gain / loss	800	-
Plan amendments	-	-
Benefit cost	57,300	53,100
Interest cost on unfunded employee future benefits obligation	5,900	7,200
Total Employee Future Benefits Expense	$ 63,200	$ 60,300

10. LONG-TERM DEBT

Details of Long-Term Debt:		June 30 2013	June 30 2012	July 1 2011
Capital Loans:	RBC Loan - interest rate is fixed at 5.589% per annum, monthly repayment terms of $5,718 for 10 years, maturing February 25, 2014.	297,826	348,247	396,001
Total Long Term Debt		**297,826**	**348,247**	**396,001**

11. TANGIBLE CAPITAL ASSETS

	Land	Buildings	Furniture and Equipment	Computer Hardware	Computer Software	Vehicles	Leasehold Improv	Work In Progress	2013	2012
Tangible Capital Assets - at Cost:										
Opening Balance at Start of Year	$ 42,859	$ 6,011,184	$ 2,730,038	$ 579,322	$ 137,283	$ 50,213	$ 291,613	$ -	$ 9,842,512	$ 9,737,321
Additions/Purchases		-	11,911	61,917	18,756			56,344	148,930	105,191
Disposals									-	-
Write-Downs									-	
Transfers to (from)									-	
Closing Balance at End of Year	$ 42,859	$ 6,011,184	$ 2,741,951	$ 641,239	$ 156,039	$ 50,213	$ 291,613	$ 56,344	$ 9,991,442	$ 9,842,512
Tangible Capital Assets - Amortization:										
Opening Balance at Start of Year		4,291,277	1,500,088	566,410	13,728	20,085	266,682		6,718,248	6,200,099
Amortization of the Period		210,390	229,096	32,391	15,604	10,043	11,744		909,270	518,149
Disposals									-	-
Write-Downs									-	
Closing Balance at End of Year	$ -	$ 4,401,667	$ 1,810,184	$ 598,801	$ 29,332	$ 30,128	$ 258,426	$ -	$ 7,227,518	$ 6,718,248
Net Book Value:										
Opening Balance at Start of Year	42,859	1,729,907	1,139,972	12,912	123,555	30,128	44,931	-	3,124,264	3,537,223
Closing Balance at End of Year	42,859	1,619,517	922,786	42,438	126,707	20,085	33,187	56,344	2,763,923	3,124,264
Change in Net Book Value	$ -	$ (210,390)	$ (217,186)	$ 29,526	$ 3,152	$ (10,043)	$ (11,744)	$ 56,344	$ (360,341)	$ (412,959)

12. PREPAID EXPENSES

	June 30 2013	June 30 2012	July 1 2011
Insurance	$ 60,599	$ 64,557	$ 62,428
Program Costs	32,032	64,056	-
Prepaid Expenses	**$ 92,631**	**$ 128,613**	**$ 62,428**

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13. EMPLOYEE PENSION PLANS

Multi-Employer Defined Benefit Plans

Information on the multi-employer pension plans to which the College contributes is as follows:

i) Saskatchewan Teachers' Retirement Plan (STRP) or Saskatchewan Teachers' Superannuation Plan (STSP):

The STRP and STSP provide retirement benefits based on length of service and pensionable earnings.

The STRP and STSP are funded by contributions by the participating employee members and the Government of Saskatchewan. The College's obligation to the STRP and STSP is limited to collecting and remitting contributions of the employees at rates determined by the plans. Accordingly, these financial statements do not include any expense for employer contributions to these plans. Net pension assets or liabilities for these plans are not reflected in these financial statements as ultimate responsibility for retirement benefits rests with the Saskatchewan Teachers' Federation for the STRP and with the Government of Saskatchewan for the STSP.

Details of the contributions to these plans for the College's employees are as follows:

	2013			2012
	STRP	STSP	TOTAL	TOTAL
Number of active College members	30	11	41	38
Member contribution rate (percentage of salary)	7.80%	6.05%		6.05% // 7.80%
Member contributions for the year	$ 147,455	$ 30,708	$ 178,163	$ 175,747

ii) Municipal Employees' Pension Plan (MEPP)

The MEPP provides retirement benefits based on length of service and pensionable earnings.

The MEPP is funded by employer and employee contributions at rates set by the Municipal Employees' Pension Commission.

PENSION PLANS – Multi-employer Defined Benefits Plan (Continued)

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which could affect future contribution rates and/or benefits.

The contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. In accordance with PSA standards, the plan is accounted for as a defined contribution plan whereby the College's contributions are expensed when due.

Details of the MEPP are as follows:

	2013	2012
Number of active College members	137	134
Member contribution rate (percentage of salary)	8.15%	7.40%
College contribution rate (percentage of salary)	8.15%	7.40%
Member contributions for the year	$ 405,837	$ 399,945
College contributions for the year	$ 405,837	$ 399,945
Actuarial valuation date December 31, 2010	31-Dec-12	31-Dec-11
Plan Assets	$ 1,578,536	$ 1,395,109
Plan Liabilities	$ 1,420,319	$ 1,627,865
Plan Surplus (Deficit)	$ 158,217	$ (232,756)

14. EXPENSES BY FUNCTION AND ECONOMIC CLASSIFICATION

Function	Personnel Costs	Program Contracts	Supplies and Services	Amortization of TCA	Debt Servicing	2013 Actual	2013 Budget	2012 Actual
General	$ 3,580,140	$ 182,617	$ 1,799,914	$ 452,525	$ 10,194	$ 6,034,350	$ 6,399,195	$ 6,219,365
Skills Training	1,388,019	2,114,372	1,078,133			4,580,524	5,000,179	4,767,433
Basic Education	2,562,423	721,470	713,604			3,997,497	4,070,094	3,795,433
University	602,626	409,713	193,370			1,205,709	1,178,330	1,279,805
Centres	1,236,627	71,807	166,236			1,477,670	1,876,555	1,547,403
Scholarships			21,114			21,114	20,150	14,750
Supplies/Housing	393,605		400,352	56,746		850,703	913,597	973,010
TOTAL	$ 9,864,440	$ 3,499,979	$ 4,364,683	$ 509,271	$ 10,194	$ 18,256,575	$ 19,463,595	$ 18,596,299

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15. RISK MANAGEMENT

The College is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk (consisting of interest rate risk).

i) Credit Risk

Credit risk is the risk to the College from potential non-payment of accounts receivable. The credit risk related to the College's receivables from the provincial government, federal government and their agencies are considered to be minimal. For other receivables, the College has adopted credit policies which include reviewing the outstanding accounts receivable for the College on a regular basis and denying further service until outstanding balances at year-end are paid. The College does not have a significant exposure to any individual customer. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect impairment in collectability.

The aging of accounts receivable at June 30, 2013, June 30, 2012 and July 1, 2011 was:

	June 30, 2013		June 30, 2012		July 1, 2011	
	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts	Accounts Receivable	Allowance of Doubtful Accounts
Current	$ 24,063	$ -	$ 219,083	$ -	$ 39,955	$ -
0-30 days	353,011	-	298,429	-	117,223	-
30-60 days	213,375	-	596,231	-	104,742	-
60-90 days	38,535	-	6,471	-	52,109	-
Over 90 days	445,979	28,757	328,102	87,705	994,614	171,339
Total	$ 1,074,963	$ 28,757	$ 1,448,316	$ 87,705	$ 1,308,643	$ 171,339
Net		$ 1,046,206		$ 1,360,611		$ 1,137,304

ii) Liquidity Risk

Liquidity risk is the risk that the College will not be able to meet its financial obligations as they come due. The College manages liquidity risk by maintaining a reasonable amount of unappropriated surplus at approximately 3% as suggested by the Ministries.

The following table sets out the contractual maturities of the College's financial liabilities:

RISK MANAGEMENT – Liquidity Risk (Continued)

	June 30, 2013			
	Within 6 months	6 months to 1 year	1 to 5 years	> 5 years
Accrued salaries and benefits	$ 721,487	$ -	$ -	$ -
Accounts payable and accrued liabilities	1,589,736	-	-	-
Long-term debt	34,308	34,308	225,210	-
Total	$ 2,345,531	$ 34,308	$ 225,210	$ -

iii) Market Risk

The College is exposed to market risks with respect to interest rates as follows:

Interest Rate Risk:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The College's interest rate exposure relates to long-term debt. The College also has an authorized bank line of credit of $500,000 with interest payable monthly at a rate of prime. Currently there are no drawings on the line of credit. Changes in the bank's prime rate can cause fluctuation in interest payments and cash flows. There was no balance outstanding on this credit facility as of June 30, 2013.

The College minimizes these risks by:

- holding cash in an account at a Canadian bank, denominated in Canadian currency
- managing cash flows to minimize utilization of its bank line of credit
- managing its interest rate risk on long-term debt through the exclusive use of fixed rate terms for its long-term debt

16. BUDGET FIGURES

Budget figures included in the financial statements were approved by the Board on May 17, 2012 and the Minister of Advanced Education on May 21, 2012.

17. RELATED PARTIES

These financial statements include transactions with related parties. The College is related to all Government of Saskatchewan ministries, agencies, boards, school divisions, health authorities, colleges and crown corporations under the common control of the Government of Saskatchewan. The College is also related to non-Crown enterprises that the Government jointly controls or significantly influences. In addition, the College is related to other non-Government organizations by virtue of its economic interest in these organizations.

RELATED PARTIES (Continued)

(a) Related Party Transactions:

Transactions with these related parties are in the normal course of operations. Amounts due to or from and the recorded amounts of transactions resulting from these transactions are included in the financial statements and the table below. They are recorded at exchange amounts which approximate prevailing market rates charged by those organizations and are settled on normal trade terms.

	June 30, 2013	June 30, 2012	July 1, 2012
Revenues:			
Ministry of Advanced Education/Economy	$ 12,285,162	$ 12,497,109	
Keewatin Yatthe Regional Health Authority	2,195	1,420	
Saskatchewan Apprenticeship and Trade Certification Commission	-	16,000	
Saskatchewan Institute of Applied Science and Technology	25,163	33,143	
Saskatchewan Regional Colleges	210	-	
University of Regina	2,987	955	
	$ 12,315,717	$ 12,548,627	
Expenses:			
Ministry of Central Services	472,130	623,371	
SaskTel	133,251	104,057	
SaskPower and SaskEnergy	124,852	141,229	
Saskatchewan Institute of Applied Science and Technology	1,941,973	633,476	
Saskatchewan Municipal Superannuation	897,835	859,498	
Saskatchewan Regional Colleges	6,892	17,669	
Saskatchewan Teachers' Federation	161,950	135,070	
Saskatchewan Teachers' Superannuation	43,135	57,542	
Saskatchewan Workers' Compensation Board	43,877	17,884	
University of Regina	182,023	105,968	
University of Saskatchewan	712,027	319,264	
	$ 4,719,945	$ 3,015,028	
Accounts Receivable:			
Ministry of Advanced Education/Economy	$ 17,520	$ 27,208	$ 29,276
Keewatin Yatthe Regional Health Authority	$ 160	$ 860	$ -
Saskatchewan Apprenticeship and Trade Certification Commission	$ 7,632	$ 7,632	$ 16,000
Saskatchewan Institute of Applied Science and Technology	135	27,173	330
University of Regina	1,535	2,111	4,355
University of Saskatchewan	201,370	-	-
	$ 228,352	$ 64,984	$ 49,961
Accounts Payable and Accrued Liabilities:			
Ministry of Advanced Education/Economy	$ 47,891	$ 8,335	$ 5,500
Ministry of Central Services	19,801	1,278	24,565
SaskPower and SaskEnergy	7,122	7,780	6,865
SaskTel	11,166	9,974	8,593
Saskatchewan Institute of Applied Science and Technology	5,044	142,870	20,516
Saskatchewan Municipal Superannuation	70,872	65,153	65,188
Saskatchewan Regional Colleges	1,813	1,828	322
Saskatchewan Teachers' Federation	14,843	12,636	10,374
Saskatchewan Teachers' Superannuation	2,926	5,480	4,462
University of Regina	539	-	-
University of Saskatchewan	218	11,884	-
	$ 182,235	$ 267,218	$ 146,385
Deferred Revenue:			
Ministry of Advanced Education/Economy	$ 58,738	$ 77,560	$ -

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RELATED PARTIES (Continued)

In addition, the College pays Provincial Sales Tax to the Saskatchewan Ministry of Finance on all its taxable purchases and customer sales on items that are deemed taxable. Taxes paid are recorded as part of the cost of those purchases.

Other transactions with related parties and amounts due to/from them are described separately in the financial statements or notes thereto.

18. ACCUMULATED SURPLUS

Accumulated surplus represents the financial assets and non-financial assets of the College less liabilities. This represents the accumulated balance of net surplus arising from the operations of the College and accumulated net remeasurement gains and losses.

Certain amounts of the accumulated operating surplus, as approved by the Board, have been designated for specific future purposes. These internally restricted amounts are included in the accumulated surplus presented in the statement of financial position. Accumulated surplus from operations also includes externally restricted contributions for which the contributor has placed restrictions that the resources be held in perpetuity.

The College does not maintain separate bank accounts for the internally restricted amounts and/or externally restricted resources to be held in perpetuity.

Details of accumulated surplus are as follows:

	July 1 2011	June 30 2012	Addition during the year	Reductions during the year	June 30 2013
Invested in Tangible Capital Assets:					
Net Book Value of Tangible Capital Assets	$ 3,537,222	$ 3,124,264	$ 148,929	$ 509,269	$ 2,763,924
Less: Debt owing on Tangible Capital Assets	396,301	348,247	-	50,421	297,826
	3,141,221	2,776,017	148,929	458,848	2,466,098
External Contributions to be Held in Perpetuity	-	-	-	-	-
Internally Appropriated Operating Surplus:					
Capital Purchase	30,458	50,458	-	(4,934)	45,524
Building Capital	375,000	300,000	375,000	(56,344)	618,656
Building/Equipment Maintenance	677,946	445,027	150,000		595,027
Information Technology	103,144	171,951	150,000	(120,092)	201,859
Training and Education Reserve	216,015	700,884	-	(381,225)	319,659
	1,402,563	1,668,320	675,000	(562,595)	1,780,725
Other: Externally Appropriated Surplus					
Various Appropriations from the Ministries of Advanced Education and Economy	308,432	220,704	68,880	-	289,584
STA	683,515	(355,805)	162,075	-	(193,530)
Institutional Quick Skills	-	503,385	10,049	-	513,434
Sector Partnerships	12,737	16,578	10,439	-	27,017
Adult Basic Education	277,003	22,232	-	(295,431)	(273,199)
On-Reserve Training	416,806	139,549	-	(135,854)	3,695
Adult Basic Education - Literacy Contracts	21,994	99,424	115,630	-	215,054
Multi-party Training Plan	278,078	390,842	-	(192,310)	198,532
Northern Training Program	50,812	47,375	536	-	47,911
Northern Health Strategy	200,000	560,000	65,860	-	625,860
	2,246,877	1,644,484	433,469	(623,595)	1,454,358
Unrestricted Operating Surplus	591,296	419,175	573,933	(448,929)	544,179
Total Accumulated Surplus from Operations	7,385,957	6,507,996	1,831,331	(1,176,271)	6,245,360
Accumulated Surplus - Northlands College Scholarship Foundation Inc	90,863	97,108	108,390	-	205,498
Total Accumulated Surplus	$ 7,476,817	$ 6,605,106	$ 1,939,721	$ (1,176,271)	$ 6,450,858

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ACCUMULATED SURPLUS (Continued)

The purpose and nature of each Internally Restricted Surplus amount is as follows:

Capital Purchase Appropriation - $ 45,524 – is intended for the purchase of any equipment or real property required for sustaining programming activity at the College.
Building Capital Appropriaton - $618,656 – is intended to purchase/renovate buildings to sustain programming at the College. The goal has become more specific to renovate the shop into a usable Mine Training and Research Centre; as well as, to expand the facility with the intention of increasing student numbers.
Building/Equipment Maintenance Appropriation - $595,027 - is intended to maintain the aged buildings and equipment owned by the College. This may also require the purchase of new equipment where necessary.
Information Technology Appropriation - $201,859 – is to ensure the College can maintain an IT infrastructure that operates to effectively help students through their programs. It could be used to purchase software or hard equipment depending on the dynamic and everchanging needs of our students and the College.
Training and Education Appropriation - $319,659 – is intended for use toward specific programming initiatives with Board approval.

19. CONTRACTUAL OBLIGATIONS AND COMMITMENTS

Significant contractual obligations and commitments of the College are as follows:

	Operating Leases				
	Classroom Rental	Copier and fax machine Leases	Land	Student Residences	Total Operating
Future minimum lease payments:					
2014	$ 308,076	$ 41,833	$ 150	$ 280,529	$ 630,588
2015	308,076	19,873	150	23,416	351,515
2016	308,076	19,612	150	-	327,838
2017	308,076	5,577	150	-	313,803
2018	308,076	-	150	-	308,226
Thereafter	-	-	-	-	-
	1,540,380	86,895	750	303,945	1,931,970
Interest and executory costs	-	-	-	-	-
Total Lease Obligations	$ 1,540,380	$ 86,895	$ 750	$ 303,945	$ 1,931,970

20. CONTINGENT LIABILITIES

A union representing employees of an employer unrelated to the College has applied by Notice of Motion for an order quashing purported decisions of the municipal Employees Pension Plan relating to the application of actuarial surplus in the fund, as well as other relief. Several participating employers, including the College have been named. It is not possible to estimate the potential effect of the claim at this stage of the proceedings. The College's share of settlement, if any, will be charged to expenses in the year in which the related litigation is settled.

21. DETAILS OF CONVERSION TO PUBLIC SECTOR ACCOUNTING (PSA) STANDARDS

The following tables present the reconciliation of account balances and transactions from the College's previous CICA Accounting Handbook – Part V standards (CICA HB) reporting framework to the current CICA PSA Handbook (PSA standards) reporting framework. The adoption of PSA standards had no effect on the amounts reported in the College's cash flows for the year ended June 30, 2012. Certain amounts have been reclassified to conform to the presentation adopted in 2012-13:

i) Reconciliation of the July 1, 2011 Statement of Financial Position	Notes	CICA HB July 1, 2011	Adjustments	PSA Standards July 1, 2011
FINANCIAL ASSETS				
Cash and cash equivalents	(d)	$ 5,842,701	$ 90,863	$ 5,933,564
Accounts receivable		1,137,304	-	1,137,304
TOTAL FINANCIAL ASSETS		**6,980,005**	**90,863**	**7,070,868**
LIABILITIES				
Bank indebtedness		-	-	-
Accrued salaries and benefits		914,915	-	914,915
Accounts payable and accrued liabilities		1,417,463	-	1,417,463
Deferred revenue	(b)	2,553,011	(2,246,878)	306,133
Employee future benefits	(c)	-	225,100	225,100
Long-term debt		396,001	-	396,001
TOTAL LIABILITIES		**5,281,390**	**(2,021,778)**	**3,259,612**
NET FINANCIAL ASSETS		**1,698,615**	**2,112,641**	**3,811,256**
NON-FINANCIAL ASSETS				
Tangible capital assets		3,537,222	-	3,537,222
Inventory of supplies for consumption		65,911	-	65,911
Prepaid expenses		62,428	-	62,428
TOTAL NON-FINANCIAL ASSETS		**3,665,561**	**-**	**3,665,561**
ACCUMULATED SURPLUS		**$ 5,364,176**	**$ 2,112,641**	**$ 7,476,817**
ACCUMULATED SURPLUS IS COMPRISED OF:				
Accumulated surplus from operations	(b) (c) (d)	$ 5,364,176	$ 2,112,641	$ 7,476,817
				-
TOTAL ACCUMULATED SURPLUS		**$ 5,364,176**	**$ 2,112,641**	**$ 7,476,817**

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DETAILS OF CONVERSION TO PUBLIC SECTOR ACCOUNTING (PSA) STANDARDS (Continued)

ii) Reconciliation of the June 30, 2012 Statement of Financial Position	Notes	CICA HB June 30, 2012	Adjustments	PSA Standards June 30, 2012
FINANCIAL ASSETS				
Cash and cash equivalents	(d)	$ 5,861,152	$ 170,168	$ 6,031,320
Accounts receivable	(d)	1,356,110	4,501	1,360,611
TOTAL FINANCIAL ASSETS		7,217,262	174,669	7,391,931
LIABILITIES				
Bank indebtedness		-	-	-
Accrued salaries and benefits		902,542	-	902,542
Accounts payable and accrued liabilities		2,076,924	-	2,076,924
Deferred revenue	(b)	2,108,325	(1,566,975)	541,400
Employee future benefits	(c)	-	234,500	234,500
Long-term debt		348,247	-	348,247
TOTAL LIABILITIES		5,438,038	(1,332,425)	4,105,613
NET FINANCIAL ASSETS		1,779,224	1,507,094	3,286,318
NON-FINANCIAL ASSETS				
Tangible capital assets		3,124,264	-	3,124,264
Inventory of supplies for consumption		65,911	-	65,911
Prepaid expenses		128,613	-	128,613
TOTAL NON-FINANCIAL ASSETS		3,318,788	-	3,318,788
ACCUMULATED SURPLUS		$ 5,098,012	$ 1,507,094	$ 6,605,106
ACCUMULATED SURPLUS IS COMPRISED OF:				
Accumulated surplus from operations	b) (c) (d)	$ 5,098,012	$ 1,507,094	$ 6,605,106
				-
TOTAL ACCUMULATED SURPLUS		$ 5,098,012	$ 1,507,094	$ 6,605,106

DETAILS OF CONVERSION TO PUBLIC SECTOR ACCOUNTING (PSA) STANDARDS (Continued)

iii) Reconciliation of the June 30, 2012 Statement of Operations	Notes	CICA HB June 30, 2012	Adjustments	PSA Standards June 30, 2012
REVENUES				
Provincial government		$ -	$ -	$ -
Grants	(b) &(d)	13,488,503	(602,391)	12,886,112
Other	(b)	37,620	56,944	94,564
Federal government		-	-	-
Grants		-	-	-
Other		-	-	-
Other revenue				
Administrative recoveries		296,062		296,062
Contracts	(b)	2,386,295	(56,945)	2,329,350
Interest	(d)	72,842	1,171	74,013
Rents		167,773	-	167,773
Resale items		280,765	-	280,765
Tuitions		923,642	-	923,642
Donations	(d)	-	19,824	19,824
Other	(b)	652,480	(4)	652,476
TOTAL REVENUES		18,305,982	(581,401)	17,724,581
EXPENSES				
General	(c)	6,208,867	9,498	6,218,365
Skills training	(a)	4,767,432	1	4,767,433
Basic education		3,795,433	-	3,795,433
University	(a)	1,279,904	1	1,279,905
Services	(a)	2,520,510	(973,108)	1,547,403
Scholarships	(d)	-	14,750	14,750
Student housing	(a)	-	973,010	973,010
TOTAL EXPENSES		18,572,146	24,152	18,596,299
SURPLUS (DEFICIT) FROM OPERATIONS	(a) (b) (c) (d)	$ (266,164)	$ (605,553)	$ (871,718)

(a) Statement of Operations – Presentation of Expenses by Function: The College has made certain adjustments to the presentation of its statement of operations to comply with the presentation requirements under PSA standards. PSA standards require that expenses be presented by function on the statement of operations and disclosed in the notes by object (economic classification). The change to presentation by function required the allocation of expenses by object (economic classification) to the appropriate function.

(b) Deferred Revenue – Government Transfers: The unearned revenue relates to a grant received from the transferor government for specific services or acquisition of tangible capital asset that had been recorded under previous CICA HB fund accounting practices as an increase to accumulated surplus (net assets). The College has determined that there are stipulations placed on this grant by the transferor government that, in accordance with PSA standards, create a liability that the College is obligation to settle by using the transferred resources for a specified purpose or performing certain actions in order to retain the transfer. The grant will be recognized in revenue as the

DETAILS OF CONVERSION TO PUBLIC SECTOR ACCOUNTING (PSA) STANDARDS (Continued)

stipulation liability is settled. The unearned grant was adjusted to the PSA standards restated deferred revenue and accumulated surplus as at July 1, 2011 $(2,246,878) and June 30, 2012 $(1,566,925) was recognized in the PSA standards restated revenue for 2011-12.

(c) Accumulating Non-Vesting Sick Pay Benefits: Under the previous CICA HB standards, the College was not required to accrue a liability for sick pay benefits that accumulated but did not vest. However, PSA standards require accrual of non-vesting sick pay benefits as they are earned by employees.

(d) College Reporting Entity - As of July 1, 2011, controlled organizations and the College's share of partnerships are consolidated retroactively on a line-by-line basis, except for those classified as government business enterprises or government business partnerships, which are accounted for by the modified equity method. Under previous CICA HB standards, note disclosure was an acceptable alternative to consolidation. Northlands College controls and, therefore, consolidated its statements with the Northlands College Scholarship Foundation, Inc.

22. COMPARATIVE INFORMATION

Certain comparative figures have been reclassified to conform to the current year's presentation.

Appendix A

Northlands College Student Statistics 2012-2013

Skills Training			Program Registrations			Graduated/ Completed			Completion
Program	Location	Dates	FT	PT	Cas	FT	PT	Cas	Percentage
Continuing Care Assistant	Buffalo Narrows	Oct 1/12 – Jun 7/13	9	1	0	7	1	0	80%
Early Childhood Education	Buffalo Narrows	Oct 1/12 – June 28/13	5	0	0	4	0	0	80%
Institutional Cooking	Buffalo Narrows	Oct 15/12 – Mar 26/13	7	0	0	6	0	0	86%
Welding Applied Certificate	Ile-a-la Crosse	Aug 27/12 – Feb 8/13	9	0	0	5	0	0	56%
Safety Training	Buffalo Narrows	Oct 29/12 – Nov 9/12	0	19	0	0	18	0	95%
Safety Training	La Loche	Nov 19/12 – Nov 27/12	0	16	0	0	16	0	100%
Safety Training	Turnor Lake	Oct 11/12 – Oct 19/12	0	15	0	0	15	0	100%
Safety Ticket Training	La Loche	Apr 8/13 – Apr 19/13	0	13	0	0	12	0	92%
Safety Ticket Training (MERT)	La Loche	Apr 16/13 – Apr 23/13	0	11	0	0	11	0	100%
Continuing Care Assistant	Creighton	Oct 1/12 – May 24/13	10	2	0	4	3	0	58%
Electrical Applied Certificate	Creighton	Sep 10/12 – Feb 15/13	9	0	0	7	0	0	78%
Institutional Cooking	Deschambault	Sep 17/12 – Feb 28/13	11	0	0	6	0	0	55%
Pre-Employment Welding	Pelican Narrows	Sep 17/12 – June 28/13	12	0	0	6	0	0	50%
Tri-Trades*	Cumberland House	Feb 25/13 – Aug 6/13	8	0	0	3	0	0	38%
SCN-SIAST	Creighton	Jan 3/13 – Apr 26/13	0	1	0	0	1	0	100%
Oil and Gas Production – Level 1	Creighton	Sep 17/12 – Nov 14/12	8	0	0	7	0	0	88%
Class 7 Driver Training	Deschambault	Nov 14/12 – Nov 21/12	0	1	0	0	1	0	100%
Diamond Drill Helper	Creighton	Oct 29/12 – Dec 21/12	0	8	0	0	7	0	88%
Oil Field Safety	Deschambeault	Apr 2/13 – Apr 11/13	0	15	0	0	11	0	73%
Oil Field Safety	Pelican Narrows	Apr 2/13 – Apr 11/13	0	20	0	0	19	0	95%
Power Line Cutting	Denare Beach	Aug 8/12 – Aug 28/12	0	9	0	0	9	0	100%
Power Line Cutting	Deschambault	Aug 20/12 – Sep 1/12	0	27	0	0	27	0	100%
Power Line Cutting	Pelican Narrows	Sep 19/12 – Oct 15/12	0	36	0	0	36	0	100%
Power Line Cutting	Sandy Bay	Aug 7/12 – Aug 24/12	0	36	0	0	36	0	100%
Power Line Cutting	Sturgeon Landing	Aug 8/12 – Aug 29/12	0	10	0	0	10	0	100%
Truck Driver Training	Creighton	Apr 23/12 – Jul 13/12	7	0	0	7	0	0	100%
Driver Training	Pelican Narrows	Mar 26/13 – Jun 6/13	0	50	0	0	50	0	100%
Driver Training	Sandy Bay	Apr 9/13 – Apr 30/13	0	18	0	0	18	0	100%
Pre-Carpentry	Pelican Narrows	Jul 23/12 – Aug 24/12	0	6	0	0	5	0	83%

Skills Training Continued			Program Registrations			Completed/Graduated			Completion
Program	Location	Dates	FT	PT	Cas	FT	PT	Cas	Percentage
Carpentry Applied Certificate	Southend	Sep 17/12 – Feb 15/13	11	0	0	4	0	0	36%
LPN Distance*	La Ronge	Jan 4/12 – Dec 20/13	6	3	0	3	1	0	44%
Mental Health & Addictions – Prep	La Ronge	Feb 13/12 – Aug 29/12	31	0	0	30	0	0	97%
Mental Health & Addictions Certificate – Year 1	La Ronge	Sep 24/12 – Jun 28/13	0	16	0	0	13	0	81%
Office Education	La Ronge	Sep 4/12 – Jun 14/13	8	0	0	6	0	0	75%
Practical Nuring – Year 2	La Ronge	Sep 4/12 – Apr 19/13	5	0	0	5	0	0	100%
Radiation/Environmental Monitoring Tech.*	La Ronge	Sep 24/12 – Oct 18/13	15	0	0	11	0	0	73%
SCN - SIAST	La Ronge	Aug 29/12 – Jun 28/13	1	3	0	1	3	0	100%
Mining Engineering Technician – Year 2	La Ronge	Sep 10/12 – May 31/13	8	0	0	8	0	0	100%
Enform – Oil & Gas Faller Challenge-level 2	Southend	Oct 10/12 – Oct 18/12	0	0	9	0	0	9	100%
Safety Training	Brabant	May 29/12 – May 31/13	0	0	9	0	0	9	100%
Class 5 Driver Prep	Southend	Oct 15/12 – Oct 20/12	0	10	0	0	10	0	100%
Ed To Go	La Ronge	Aug 20/12 – Jun 28/13	0	0	8	0	0	8	100%
Minute Taking	La Ronge	Feb 26/13 – Feb 27/13	0	0	8	0	0	8	100%
Short Order Cooking	Fond du Lac	Mar 18/13 – Jun 20/13	8	0	0	6	0	0	75%
Underground Mining Core	Rabbit Lake	Aug 13/12 – Dec 17/12	12	0	0	6	0	0	50%
Underground Mining Core (Hard Rock)*	Rabbit Lake	Mar 18/13 – Jul 15/13	12	0	0	8	0	0	67%
Residential Renovation and Construction*	Fond du Lac	Apr 16/13 – Jul 8/13	13	0	0	6	0	0	46%
Mill Operator	McLean Lake	Oct 12/12 – Dec 14/12	11	0	0	11	0	0	100%
Mine Safety Training	Fond du Lac	Feb 19/13 – Feb 28/13	0	12	0	0	10	0	83%
Safety Training	Black Lake	Mar 18/13 Mar 22/13	15	0	0	15	0	0	100%

* Indicates that the program carries over into next program year.

Adult Basic Education			Program Registrations			Completed/Graduated			Completion
Program	Location	Dates	FT	PT	Cas	FT	PT	Cas	Percentage
Adult 12	Buffalo Narrows	Aug 22/12 – Jun 27/13	7	0	0	3	0	0	43%
Adult 12 – Previous Grads	Buffalo Narrows	Feb 4/13 – Jun 27/13	1	0	0	1	0	0	100%
Health Careers Access	Buffalo Narrows	Aug 22/12 – Jun 27/13	7	0	0	5	0	0	71%
ABE Level 3 (Adult 10)	Buffalo Narrows	Sep 6/12 – Jun 14/13	14	1	0	11	1	0	80%
ABE Level 3 (Adult 10)	Canoe Narrows	Nov 29/12 – May 31/13	14	0	0	7	0	0	50%
GED Preparation	Cole Bay	Nov 21/12 – Feb 8/13	15	0	0	13	0	0	87%
GED Preparation	Green Lake	Apr 4/13 – Jun 21/13	9	0	0	7	0	0	78%
GED Preparation	Jans Bay	Sep 12/12 – Nov 22/12	15	0	0	10	0	0	67%
GED Preparation	La Plonge	Apr 18/13 – Jun 28/13	14	0	0	14	0	0	100%
GED Preparation	Turnor Lake	Apr 10/13 – Jun 6/13	11	0	0	4	0	0	36%
GED Orientation & Exam Writing	Buffalo Narrows	Nov 21/12 – Jun 26/13	0	8	0	0	8	0	100%
Life Skills/Job Readiness	Dillon	Apr 16/13 – Jun 21/13	9	0	0	9	0	0	100%
Pre-Development Studies A	Clearwater River	Apr 10/13 – Jun 7/13	14	0	0	12	0	0	86%
Pre-Development Studies A	La Loche	Oct 15/12 – Mar 14/13	7	0	0	4	0	0	57%
Adult 12/GED Plus	Creighton	Sep 4/12 – Jan 31/13	4	0	0	2	0	0	50%
Adult 12	Cumberland	Sep 4/12 – Jun 28/13	13	0	0	7	0	0	54%
Adult 12	Sandy Bay	Aug 30/12 – Jun 28/13	13	0	0	7	0	0	54%
Adult 12 – previous grads	Creigthon	Sep 4/12 – Jan 31/13	2	0	0	1	0	0	50%
Health Careers Access	Creighton	Sep 4/12 – Jun 28/13	11	0	0	5	0	0	45%
ABE Level 3 (Adult 10)	Creighton	Sep 4/12 – Jun 28/13	14	0	0	2	0	0	14%
ABE Level 3 (Adult 10)	Deschambault	Sep 4/12 – Jun 28/13	11	0	0	4	0	0	36%
Bridging to Adult 10/12	Creighton	Sep 4/12 – Jun 28/13	22	1	0	7	1	0	35%
Bridging to Adult 10/12	Cumberland House	Sep 4/12 – Jun 28/13	16	0	0	6	0	0	38%
Bridging to Adult 10/12	Pelican Narrows	Sep 4/12 – Jun 28/13	23	0	0	0	7	0	30%
GED Orientation & Exam Writing	Creighton	Aug 16/12 – Jun 21/13	0	16	0	0	16	0	100%
Adult 12/Pre-Technologies	La Ronge	Aug 20/12 – Jun 26/13	38	0	0	26	0	0	68%
Adult 12 – Previous Grads	La Ronge	Aug 20/12 – Jun 26/13	10	1	0	7	0	0	64%
Health Careers Access	La Ronge	Aug 20/12 – Jun 25/13	7	0	0	4	0	0	57%
On-line High School	La Ronge	Sep 4/12 – Jun 28/13	0	52	0	0	44	0	85%
On-line High School - previous grads	La Ronge	Sep 5/12 – Jun 28/13	0	19	0	0	17	0	89%
ABE Level 3 (Adult 10)	La Ronge	Aug 20/12 – Mar 28/13	17	0	0	11	0	0	65%
ABE Level 3 (Adult 10)	Montreal Lake	Nov 13/12 – Jun 14/13	14	0	0	2	0	0	14%

Adult Basic Education Continued			Program Registrations			Completed/Graduated			Completion
Program	Location	Dates	FT	PT	Cas	FT	PT	Cas	Percentage
GED Preparation*	Southend	May 6/13 – Jul 25/13	11	0	0	2	0	0	18%
On-line GED	La Ronge	Sep 17/12 – Jun 28/13	0	13	0	0	10	0	77%
Bridging to Adult 10	Stanley Mission	Jan 21/13 – Jun 28/13	18	0	0	4	0	0	22%
Developmental Studies – Phase 2	La Ronge	Jan 3/13 – Jun 25/13	16	0	0	8	0	0	50%
Developmental Studies – Phase 2	Montreal Lake	Nov 13/12 – May 17/13	10	0	0	4	0	0	40%
GED Orientation & Exam Writing	La Ronge	Aug 1/12 – Jun 6/13	0	12	0	0	12	0	100%
Developmental Studies – Phase 1	La Ronge	Sep 20/12 – Dec 21/12	17	0	0	12	0	0	71%
Developmental Studies – Phase 1	Montreal Lake	Aug 27/12 – Nov 9/12	33	0	0	16	0	0	48%
Family Literacy	La Ronge	Nov 20/12 – Jun 18/13	0	15	0	0	15	0	100%
On-line Literacy	La Ronge	Sep 27/12 – Jun 28/13	0	48	0	0	42	0	88%
PALS	La Ronge	Sep 4/12 – Jun 20/13	0	14	0	0	6	0	43%
Pre-Developmental Studies A&B	La Ronge	Feb 11/13 – Jun 28/13	11	0	0	3	0	0	27%
ABE Level 3 (Adult 10)	Black Lake	Sep 4/12 – Jun 14/13	16	0	0	5	0	0	31%
ABE Level 3 (Adult 10)*	Fond du Lac	Nov 29/12 – Oct 17/13	11	0	0	5	0	0	45%
Developmental Studies – Phase 2	Fond du Lac	May 22/12 – Nov 22/12	14	0	0	7	0	0	50%
Making The Connection	Fond du Lac	Feb 26/13 – Apr 10/13	0	12	0	0	12	0	100%
Pre-Developmental Studies A & B	Black Lake	Dec 3/12 – Mar 28/13	16	1	0	5	0	0	29%
Workplace Education	McArthur River Mine	Jul 3/12 – Jun 29/13	0	65	0	0	65	0	100%
Workplace Education	Rabbit Lake Mine	Jul 1/12 – Jun 29/13	0	8	0	0	7	0	88%

* Indicates that the program carries over into next program year.

University Program	Location	Dates	Program Registrations FT	PT	Cas	Completed/Graduated FT	PT	Cas	Completion Percentage
Bachelor of Arts	Buffalo Narrows	Aug 28/12 – Apr 26/13	2	1	0	1	1	0	67%
Bachelor of Arts	Creighton	Aug 28/12 – Jun 28/13	10	0	0	8	0	0	80%
Bachelor of Arts	La Ronge	Aug 29/12 – Jun 28/13	18	25	0	11	20	0	72%
College of Nursing	Ile-a-la Crosse	Aug 31/12 – Jun 28/13	4	0	0	4	0	0	100%
College of Nursing	La Ronge	Aug 29/12 – Jun 28/13	10	0	0	9	0	0	90%
Pre-Nursing	Buffalo Narrows	Aug 28/12 – Jun 28/13	8	1	0	5	0	0	56%
Pre-Nursing	Ile-a-la Crosse	Aug 31/12 – Jun 28/13	6	0	0	5	0	0	83%
Pre-Nursing	La Ronge	Aug 29/12 – Jun 28/13	11	2	0	9	2	0	85%
Masters	La Ronge	Sep 11/12 – Jun 28/13	0	2	0	0	2	0	100%
Northern Local Government Authority	La Ronge	Aug 28/12 – Feb 14/13	0	3	0	0	1	0	33%
Social Work	Buffalo Narrows	Aug 28/12 – Apr 26/13	7	1	0	6	1	0	88%
Social Work	Creighton	Aug 28/12 – Apr 26/13	5	2	0	5	2	0	100%
Social Work	Ile-a-la Crosse	Jan 3/13 – Apr 26/13	2	0	0	2	0	0	100%
Social Work	La Ronge	Aug 29/12 – Apr 26/13	12	0	0	12	0	0	100%
Teacher Entrance	Buffalo Narrows	Aug 28/12 – Apr 26/13	3	1	0	2	0	0	50%
Teacher Entrance	La Ronge	Aug 29/12 – Dec 21/12	1	0	0	1	0	0	100%

Glossary of Terms

Adult Basic Education Credit	Academic skills development that leads to certification at a grade 10-12 level or prepares individuals to write the GED exams.
Adult Basic Education Non-Credit	Learning which may include some form of evaluation, however, does not result in certification by a recognized body.
Completer	A student who has completed course requirements or remained to the end of the program.
Graduate	A student who has successfully completed all course requirements resulting in achievement of certification by a recognized credit granting institution or recognized by industry.
Full-Load Equivalent	Total participant hours divided by the accepted full-load equivalent factor for a program group.
Institute Credit	Education and training which leads to a credential (i.e. certificate, diploma, degree; from a recognized credit-granting institute).
Industry Non-Credit	Education and training that meets the specific needs identified for an industry(s), group(s), firm(s) or sector(s) that does not result in credentials or certification recognized by an industry association or sector, regulatory body or licensing agency.
Student Full-Time	One who is taking courses that collectively require a minimum of 18 hours of scheduled class time per week for a minimum period of 12 weeks. There are two exceptions to this definition: a) for apprenticeship and trade: a complete level (the length depends on the trade) is required; and b) for university courses: a minimum of 216 hours of scheduled class time for the academic year.
Student Part-Time	One who is taking: a) courses of less than 12 weeks duration, even if they collectively require more than 18 hours of scheduled class time per week; or b) courses that are at least 12 weeks in duration but collectively require less than 18 hours of scheduled class time per week.
Student Casual	One who is taking courses (within a program group) that collectively total less than 30 hours of scheduled class time.

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